CANADA'S CUSTOMS TARIFF ACCORDING TO THE HARMONIZED SYSTEM:

VOLUME IV

(In Five Parts)

PART 4

(CHAPTERS 86 TO 98)

A REPORT BY

THE TARIFF BOARD

REFERENCE
163

REFERENCE NO. 163

A REPORT OF AN INQUIRY
by the
TARIFF BOARD
respecting
CANADA'S CUSTOMS TARIFF ACCORDING TO THE HARMONIZED SYSTEM:
VOLUME IV
(In Five Parts)

PART 4

(CHAPTERS 86 TO 98)

This report is made pursuant to a reference by the Minister of Finance under section 4(2) of the Tariff Board Act.

91-01906/

©Minister of Supply and Services Canada 1987

Available in Canada through

Associated Bookstores
and other booksellers

or by mail from

Canadian Government Publishing Centre
Supply and Services Canada
Ottawa, Canada K1A 0S9

Catalogue No. FT4-163/86-98-01E Canada: $48.00
ISBN 0-660-12235-9 Other Countries: $57.60

Price subject to change without notice

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted by any means, electronic, mechanical, photocopying, recording or otherwise, without the prior written permission of the Publishing Services, Canadian Government Publishing Centre, Ottawa, Canada K1A 0S9.

THE TARIFF BOARD

CHAIRMAN
Donald R. Yeomans

FIRST VICE-CHAIRMAN
J.P. Bertrand

SECOND VICE-CHAIRMAN
G.J. Gorman

MEMBERS
A.C. Kilbank
K.C. Martin
R.K. Matthie
C.N. Beauchamp

WORKING GROUP FOR THIS INQUIRY
K.C. Martin, Chairman
A.C. Kilbank
R.K. Matthie

EXECUTIVE DIRECTOR
W.L. Posthumus

ECONOMISTS
A.N. Polianski
J.C. Claros
G.H. Forrester
G.R. Grant
R.J. Herbert
M.S. Islam
H.D. McCree
J.W. Millman
R. Noël
A.Y. Renaud
I.H. Uhm

The Board makes special mention of its two editors who worked with particular care and diligence throught this reference:

M. Henri
G. Richard

Ottawa
K1A 0G7

FOREWORD

Volume IV of Reference 163 consists of five separately bound parts.

Part 1 includes the Introduction, the General Rules for the Interpretation of the Canadian Customs Nomenclature, the Titles of Sections and Chapters of the Harmonized System, and the Notes of Reference in the Canadian Customs Nomenclature.

Part 2 includes HS Sections XIII through XV with individual reports for Chapters 68 to 83.

Part 3 includes HS Section XVI with individual reports for Chapters 84 and 85.

Part 4 includes HS Sections XVII through XXII with individual reports for Chapters 86 to 98.

Part 5 includes the Supplementary Annex.

TABLE OF CONTENTS

Page

FOREWORD v

Section XVII - Vehicles, Aircraft, Vessels and Associated Transport Equipment 4.1
Chapter 86: Railway or Tramway Locomotives, Rolling-Stock and Parts Thereof; Railway or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (Including Electro-Mechanical) Traffic Signalling Equipment of All Kinds 4.9
Chapter 87: Vehicles Other Than Railway or Tramway Rollling-Stock, and Parts and Accessories Thereof 4.29
Chapter 88: Aircraft, Spacecraft, and Parts Thereof . 4.71
Chapter 89: Ships, Boats and Floating Structures . . . 4.87

Section XVIII - Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof 4.101
Chapter 90: Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof 4.107
Chapter 91: Clocks and Watches and Parts Thereof . . . 4.181
Chapter 92: Musical Instruments; Parts and Accessories of Such Articles 4.201

Section XIX - Arms and Ammunition; Parts and Accessories Thereof 4.221
Chapter 93: Arms and Ammunition; Parts and Accessories Thereof 4.227

Section XX - Miscellaneous Manufactured Articles 4.249
Chapter 94: Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and the Like; Prefabricated Buildings 4.253
Chapter 95: Toys, Games and Sports Requisites; Parts and Accessories Thereof 4.279
Chapter 96: Miscellaneous Manufactured Articles . . . 4.313

Section XXXI - Works of Art, Collectors' Pieces and Antiques 4.341
Chapter 97: Works of Art, Collectors' Pieces and Antiques 4.347
Chapter 98: Special Classification Provisions 4.365

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

*

Legal Notes.

1. This Section does not cover articles of heading No. 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading No. 95.05.

2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

   (a) Joints, washers or the like of any material (classified according to their constituent material or in heading No. 84.84) or other articles of vulcanised rubber other than hard rubber (heading No. 40.16);

   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (c) Articles of Chapter 82 (tools);

   (d) Articles of heading No. 83.06;

   (e) Machines or apparatus of heading Nos. 84.01 to 84.79, or parts thereof; articles of heading No. 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading No. 84.83;

   (f) Electrical machinery or equipment (Chapter 85);

   (g) Articles of Chapter 90;

   (h) Articles of Chapter 91;

   (ij) Arms (Chapter 93);

   (k) Lamps or lighting fittings of heading No. 94.05; or

   (l) Brushes of a kind used as parts of vehicles (heading No. 96.03).

3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft.

   Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1. This Section does not cover articles of heading No. 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading No. 95.06.

2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

   (a) Joints, washers or the like of any material (classified according to their constituent material or in heading No. 84.84) or other articles of vulcanized rubber other than hard rubber (heading No. 40.16);

   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (c) Articles of Chapter 82 (tools);

   (d) Articles of heading No. 83.06;

   (e) Machines or apparatus of heading Nos. 84.01 to 84.79, or parts thereof; articles of heading No. 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading No. 84.83;

   (f) Electrical machinery or equipment (Chapter 85);

   (g) Articles of Chapter 90;

   (h) Articles of Chapter 91;

   (ij) Arms (Chapter 93);

   (k) Lamps or lighting fittings of heading No. 94.05; or

   (l) Brushes of a kind used as parts of vehicles (heading No. 96.03).

3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft.

   Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

   (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

   (b) In Chapter 87 if designed to travel over land or over both land and water;

   (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

   Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

   Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

REPORTS FOR
CHAPTERS 86 TO 89

CHAPTER 86

Railway or Tramway Locomotives; Rolling Stock and Parts Thereof; Railway or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (Including Electro-Mechanical) Traffic Signalling Equipment of All Kinds

A. Introduction

Proposed Chapter 86 encompasses, in whole or part, 34 items of the Customs Tariff, as listed below:

19911-1	Fibreboard shipping containers
35400-1	Manufacture of aluminum, n.o.p.
38715-1	Railway intersection layouts ... crossings ... iron or steel
*39300-1	Tires, of steel, in the rough ... for railway vehicles ...
	Axles and axle bars, n.o.p. ... blanks ... iron or steel:
39401-1	For railway vehicles, including locomotives and tenders
	Machinery and apparatus for use in mining ... namely:
41012-1	... Shuttle cars, self-propelled, for use exclusively underground ...
41105-2	Logging cars ... parts ... for use exclusively ... in logging ...
	Machines, n.o.p., and accessories ... parts ...:
42700-1	Other than the following (see 42700-2 to 42700-16)
42700-6	...Railway cranes or derricks...designed for lifting locomotives...
43220-1	Manufactures of tinplate and ... tin, n.o.p.
*43405-1	Locomotives and motor cars for railways ... in mining ... sawmills
*43410-1	Locomotives for ... railways ... chassis, tops, wheels and bodies ...
43415-1	Motor rail cars for ... railways ... chassis; complete parts ...
*43420-1	Steel wheels for use on railway rolling stock, n.o.p.
43425-1	Trucks ... not made ... and body shells ... (for street railway cars)
*43430-1	Rolled steel wheels ... (in manufacturing wheels for railways)
43435-1	Parts used in the repair of street cars ... with magnetic ... brakes
*43440-1	Parts for ... brake systems for subway or rapid transit cars
43505-1	Locomotive and motor cars ... not made ... for mining ... sawmills
43510-1	Diesel switching locomotives ... parts ... not made
*43600-1	Locomotives ... railway cars ... (property of United States companies)
*43700-1	Locomotives, cars ... (brought into Canada for fires, emergencies)
	Parts for signal systems...(to control the movement of rail vehicles):
43705-1	Other than the following
43705-2	Apparatus housings ... crossarms; semaphore ... signals; parts
43715-1	Insulated rail joints ... repair of railway signal systems; parts ...
43720-1	Diesel motor rail cars...chassis...for passenger, baggage, mail...
43795-1	Ductile iron brake bodies ... for air brake devices for railway cars(1)
43796-1	Forged ... bushings ... tubing (for railway hydraulic devices)

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) Item 43795-1 was deleted from the Customs Tariff in 1984.

43800-1	Railway cars and parts thereof, n.o.p.
	Cars and trailers ... n.o.p., road or railway scrapers ...:
43910-1	... road or railway scrapers ...
	Manufactures, articles ... of iron or steel ... n.o.p.:
44603-1	Other than the following (see 44603-3 to 44603-5)
*44603-2	Locomotive beds or frames ... for use on railway rolling stock
	Manufactures of wood, n.o.p.:
50600-1	Other than the following (see 50600-2 to 50600-13)
	Articles of (plastic) materials:
93907-1	Other than the following (see 93907-2 to 93907-10)

As indicated in the above listing, a number of current tariff items contain end-use provisions. Most of these end-use items have been placed in the Supplementary Annex rather than in the main body under Chapter 86.(1)

B. The Board's Analysis and Recommendations

Only one brief was received respecting this Chapter, an extensive submission presented by The Railway Association of Canada. The Association, both in its brief and during the public hearing, expressed some general concerns arising from the uncertainty relating to the coverage given by Annex items and, as well, to the future treatment of equipment and parts now entered under the Machinery Remission Program. It also brought a number of specific problems to the Board's attention.

The Railway Association of Canada noted that the heavy-duty, mobile cranes typically used by railroads are at present entered free under tariff item 42700-6 which reads in part: "Railway cranes or derricks of a type designed for lifting locomotives". In the proposed Schedule such cranes would be classified to heading No. 86.04, which pertains to "Railway or tramway maintenance or service vehicles ..." and which specifically mentions cranes, dutiable at 9.2% MFN. To retain present tariff treatment for the goods in question, the Board recommends the creation of the following tariff lines under heading No. 86.04.

			MFN Rate
8604.00.10.00	---Railway cranes and derricks, of a type used for lifting locomotives	No.	Free
8604.00.90.	---Other		9.2%
10	-----Ballast tampers	No.	
20	-----Trackliners	No.	
90	-----Other	No.	

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) The following five current items, which are covered by Chapter 86, have been placed in the Supplementary Annex: 41012-1, 41105-2, 43705-1, 43705-2 and 43720-1.

Free entry for the parts for these derricks and cranes will be provided in Supplementary Annex, No. 4215.

With respect to railway journal bearings, the Association expressed concern that such bearings, in the draft Schedule, would become dutiable at 9.2% under heading No. 84.82. These journal bearings are now admitted free of duty under tariff item 42726-1. In the recommended Schedule for Chapter 84, these bearings will be covered by tariff line 8482.20.90, "other", at MFN Free. This item comprises all roller bearings other than those made in Canada which are provided for in tariff line 8482.20.10 and those roller bearings specifically provided for elsewhere under heading No. 84.82. In addition, to ensure the present duty-free access for all bearings when they are of a class or kind not made in Canada, the Board recommends the inclusion in the Supplementary Annex of tariff item 42726-1.

Regarding railway or tramway maintenance or service vehicles (maintenance of way machines), the Association noted, in its brief and during the public hearing, that this equipment would apparently become dutiable under heading No. 86.04. It was also thought that parts for the above machines would become dutiable under heading No. 86.07. At present, these machines and their parts are entered under tariff item 42700-1 which provides for duty remission under the Machinery Remission Program if unavailable from production in Canada. This Program will be continued after the implementation of the HS.

The Association, in its brief, expressed a general concern that conversion to the HS would reduce in scope or eliminate present provisions in the Customs Tariff, which accord duty-free importation to a broad range of railway signal equipment. The central uncertainty respects the status of tariff item 43715-1, under which free entry is granted for parts of signal systems by which railroads "govern or control the movement and route of rail vehicles" and "detect dangerous conditions ...". The existing provisions are carried forward, without change, into Supplementary Annex, item No. 4220. Further, in the proposed Schedule there are other duty-free items with broad coverage such as for "electrical signalling ... traffic control equipment" (heading No. 85.30) and for "mechanical" and "electro-mechanical" signalling equipment (heading No. 86.08). In the Board's view, therefore, the HS would retain fully the present tariff status afforded to railway signalling equipment.

The Association made specific mention of tariff item 43715-1 ("Insulated rail joints ... used in the construction or repair of railway signal systems ..."). It was felt that such rail joints, now entered duty-free, would become dutiable. The Board points out that insulated rail joints are covered, duty-free in Supplementary Annex, item No. 4225 which replaces tariff item 43715-1. However, to ensure that free entry is retained it is recommended that an addition be made to this Annex item to identify specifically such signal system parts. The existing tariff treatment of railway signalling equipment has recently been changed pursuant to recommendations under Reference 157.(1)

---

(1) See Reference 157, Phase I, pp. 204-210.

The Railway Association also questioned the accuracy of the MFN rate of 16.6% of tariff line 8607.29.00 of the draft Schedule with respect to brakes and parts thereof other than air brakes and parts. The Board re-examined the calculation of the proposed rate and concludes that an MFN rate of 16.3% would have been more appropriate. This minor adjustment results from the use of revised trade figures and from the inclusion of tariff item 43415-1 in the weighting used. A similar adjustment was found necessary for the air brakes and parts thereof of tariff line 8607.21.00. A more substantive rate change appears to be required for tariff line 8607.30.00, "hooks and other coupling devices, buffers, and parts thereof". It was found that the rate of duty should be 11.3% instead of the 16.6% as proposed in the draft Schedule. This revision reflects the predominance under this tariff line of imports under tariff item 44603-1, with a rate of 10.2 p.c. The Board, therefore, recommends the following changes:

		MFN Rate
8607.21.00.00	—Air brakes and parts thereof . . . . -	16.3%
8607.29.00.00	--Other . . . . -	16.3%
8607.30.00.00	-Hooks and other coupling devices, buffers, and parts thereof . . . . -	11.3%

Present tariff item 43435-1 accords free entry to "parts used in the repair of street cars (not including subway cars) with magnetic track brakes". In the draft Schedule these goods would become dutiable at 15% under tariff line 8607.19.10. Since the resulting change in tariff treatment is within the criteria established by the Board, it is recommended, subject to further review at a later stage, that the provisions of tariff item 43435-1 be carried forward through the inclusion of a duty-free item in the Supplementary Annex (see item No. 4215). Further, the Supplementary Annex, as received, contains a detailed provision, with a rate of 4 p.c., for "Locomotive beds or frames of steel ... tender frames ... cast steel cradles ... truck frames ..." covering goods in tariff item 44603-2. It is noted that there were no imports under this tariff item for 1980 to 1982 and that, according to industry views, this tariff item is an outdated one. The Board recommends that this item be deleted from the Annex as being unnecessary and cumbersome to carry forward.

Among the recommended nomenclature changes (see Table 86.1), proposed tariff line 8608.00.90 has been substantially condensed. Representatives of the railway industry viewed the several statistical breakouts provided under this item as being of little value.

As a result of the Board's report on Reference 159, the MFN rate (1987) respecting tariff item 93907-1 was adjusted upwards, from 13.5 p.c. to 13.6 p.c. To incorporate this recent rate revision into the draft Schedule, it is recommended that, for tariff line 8609.00.20, the MFN rate be amended to 13.6%.

With respect to this Chapter, the Board's recommended nomenclature changes are included in Table 86.1.

Table 86.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
86.03	Self-propelled railway or tramway coaches, vans and trucks (cars), other than those of heading No. 86.04	4
8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans (baggage cars), post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04	4
86.06	Railway or tramway goods vans and wagons (freight cars), not self-propelled	4
8606.10.00	-Tank wagons (cars) and the like	4
8606.20.00.00	-Insulated or refrigerated vans and wagons (cars), other than those of subheading No. 8606.10	4
8606.30.00	-Self-discharging vans and wagons (cars), other than those of subheading No. 8606.10 or 8606.20	4
8606.30.00.10	-----Hopper vans and wagons (cars)	2
8606.30.00.20	-----Gondola vans and wagons (cars)	2
8606.30.00.90	-----Other self-discharging vans and wagons (cars) . . . . Autres wagons à déchargement automatique	2&3
8607.10	-Bogies, bissel-bogies (truck assemblies), axles and wheels, and parts thereof	4
8607.11	--Driving bogies and bissel-bogies (truck assemblies)	4
8607.12	--Other bogies and bissel-bogies (truck assemblies)	4
8607.19.10.10	-----Axles; combinations of axles and wheels . . Essieux; assortiments d'essieux et de roues	5

TABLE 86.1 (CONCL.)

HS Code	Description of Goods	Reason for Change
8607.19.90	---Other parts . . . . Autres parties	3
8607.19.91.00	----Parts of bogies and bissel-bogies (truck assemblies) for locomotives . . . . Parties de bogies et de bissels pour locomotives ou locotracteurs	2
8607.19.92.00	----Parts of bogies and bissel-bogies (truck assemblies) for other self-propelled rolling-stock . . . . Parties de bogies et de bissels pour autres véhicules de voies ferrées autopropulsés	2
8607.19.93.00	----Parts of bogies and bissel-bogies (truck assemblies) for non self-propelled rolling-stock . . . . Parties de bogies et de bissels pour véhicules de voies ferrées non autopropulsés	2
8607.90	-Other parts of railway or tramway locomotives or rolling-stock . . . . Autres parties de véhicules pour voies ferrées ou similaires	3
8608.00.11.00	Delete unit of measure	5
8608.00.19.00	Delete unit of measure	5
8608.00.90.00	Delete unit of measure ---Railway or tramway track fixtures and fittings; other mechanical (including electro-mechanical)signalling, safety or traffic control equipment . . . . Matériel fixe de voies ferrées ou similaires; autres appareils mécaniques (y compris électromécaniques) de signalisation, de sécurité, de contrôle ou de commande	3&5
8608.00.90.10	Delete from 8608.00.90.10 to 8608.00.90.90	6
8609.00.10.10	-----Cargo containers (cargotainers) . . . . . . Cadres et conteneurs, pour transport par cargo	2
8609.00.20.10	-----Cargo containers (cargotainers) . . . . . . Cadres et conteneurs, pour transport par cargo	2
8609.00.90	---Of other materials . . . . En autres matériaux	3

Chapter 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Legal Notes.

1. This Chapter does not cover:

   (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.06 or 68.10);

   (b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or

   (c) Electrical signalling, safety or traffic control equipment of heading No. 85.30.

2. Heading No. 86.07 applies, inter alia, to:

   (a) Axles, wheels, wheel sets (running gear), metal tires, hoops and hubs and other parts of wheels;

   (b) Frames, underframes, truck assemblies;

   (c) Axle boxes; brake gear;

   (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

   (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading No. 86.08 applies, inter alia, to:

   (a) Assembled track, turntables, platform buffers, loading gauges;

   (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

TABLE 86.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
86.01	**Rail locomotives powered from an external source of electricity or by electric accumulators.**						
8601.10.00.00	-Powered from an external source of electricity	No.	15%	15%	35%	10%	
8601.20.00.00	-Powered by electric accumulators	No.	15%	15%	35%	10%	
86.02	**Other rail locomotives; locomotive tenders.**						
8602.10.00.00	-Diesel-electric locomotives	No.	15%	15%	35%	10%	
8602.90.00.00	-Other	No.	15%	15%	35%	10%	
86.03	**Self-propelled railway or tramway coaches, vans and trucks (cars), other than those of heading No. 86.04.**						*
8603.10.00.00	-Powered from an external source of electricity	No.	Free	12.5%	35%	Free	
8603.90.00.00	-Other	No.	Free	12.5%	35%	Free	
86.04	**Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).**						*
8604.00.10.00	---Railway cranes and derricks, of a type used for lifting locomotives	No.	Free	Free	35%	Free	* *
8604.00.90.	---Other		2.5%	9.2%	35%	2.5%	*
10	-----Ballast tampers	No.					*
20	-----Trackliners	No.					*
90	-----Other	No.					

TABLE 86.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 86-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
86.05 8605.00.00.	Railway or tramway passenger coaches, not self-propelled; luggage vans (baggage cars), post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04)		15%	17.5%	30%	11.5%	*
10	-----Passenger coaches	No.					
90	-----Other	No.					
86.06	Railway or tramway goods vans and wagons (freight cars), not self-propelled.						*
8606.10.00.	-Tank wagons (cars) and the like		15%	17.5%	30%	11.5%	*
10	-----Insulated	No.					
20	-----Non-insulated	No.					
8606.20.00.00	-Insulated or refrigerated vans and wagons (cars), other than those of subheading No. 8606.10	No.	15%	17.5%	30%	11.5%	*
8606.30.00.	-Self-discharging vans and wagons (cars), other than those of subheading No. 8606.10 or 8606.20		15%	17.5%	30%	11.5%	*
	-----Hopper vans and wagons (cars)						*
11	------Closed	No.					
12	------Open	No.					
20	-----Gondola vans and wagons (cars)	No.					*
90	-----Other self-discharging vans and wagons (cars)	No.					*
	-Other						
8606.91.00.00	--Covered and closed	No.	15%	17.5%	30%	11.5%	
8606.92.00.00	--Open, with non-removable sides of a height exceeding 60 cm	No.	15%	17.5%	30%	11.5%	
8606.99.00.00	--Other	No.	15%	17.5%	30%	11.5%	
86.07	Parts of railway or tramway locomotives or rolling-stock.						
	-Bogies, bissel-bogies (truck assemblies), axles and wheels, and parts thereof						*
8607.11	--Driving bogies and bissel-bogies (truck assemblies)						*
8607.11.10.00	---Of locomotives	-	10%	10.2%	35%	6.5%	

TABLE 86.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
8607.11.20.00	---Of self-propelled rolling-stock	-	Free	12.5%	35%	Free	
8607.12	--Other bogies and bissel-bogies (truck assemblies)						*
8607.12.10.00	---Of locomotives	-	10%	10.2%	35%	6.5%	
8607.12.20.00	---Of self-propelled rolling-stock	-	Free	12.5%	35%	Free	
8607.12.90.00	---Other	-	15%	17.5%	30%	11.5%	
8607.19	--Other, including parts						
8607.19.10.	---Axles and wheels		7.5%	15%	30%	7.5%	
10	-----Axles; combinations of axles and wheels	-					*
20	-----Wheels	-					
	---Other parts						*
8607.19.91.00	----Parts of bogies and bissel-bogies (truck assemblies) for locomotives . . .	-	10%	10.2%	35%	6.5%	*
8607.19.92.00	----Parts of bogies and bissel-bogies (truck assemblies) for other self-propelled rolling-stock	-	Free	12.5%	35%	Free	*
8607.19.93.00	----Parts of bogies and bissel-bogies (truck assemblies) for non self-propelled rolling-stock	-	15%	17.5%	30%	11.5%	*
	-Brakes and parts thereof						
8607.21.00.00	--Air brakes and parts thereof	-	16.3%	16.3%	30%	10.5%	*
8607.29.00.00	--Other	-	16.3%	16.3%	30%	10.5%	*
8607.30.00.00	-Hooks and other coupling devices, buffers, and parts thereof	-	11.3%	11.3%	30%	7.5%	*
	-Other parts of railway or tramway locomotives or rolling-stock						*
8607.91.00.00	--Of locomotives	-	10%	10.2%	35%	6.5%	
8607.99	--Other						
8607.99.10.00	---Of self-propelled rolling-stock	-	Free	12.5%	35%	Free	
8607.99.20.00	---Of non self-propelled rolling-stock . . .	-	15%	17.5%	30%	11.5%	
86.08	**Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.**						
	---Signalling equipment for railways and parts thereof						
8608.00.11.00	----Insulated switch rods and semaphore train order signals	-	10%	10.2%	35%	6.5%	*
8608.00.19.00	----Other	-	Free	Free	30%	Free	*

TABLE 86.2: (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 86-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
8608.00.90.00	---Railway or tramway track fixtures and fittings; other mechanical (including electro-mechanical) signalling, safety or traffic control equipment	-	10%	10.2%	35%	6.5%	*
86.09	**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.**						
8609.00.10.	---Of metal		10%	10.2%	35%	6.5%	
10	-----Cargo containers (cargotainers)	-					*
90	-----Other	-					
8609.00.20.	---Of plastic		13.6%	13.6%	30%	9%	*
10	-----Cargo containers (cargotainers)	-					*
90	-----Other	-					
8609.00.90.	---Of other materials		9.2%	9.2%	35%	6%	*
10	-----Of wood	-					
90	-----Other	-					

CHAPTER 86

APPENDIX

Chapter 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Notes.

1. This Chapter does not cover:

   (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.06 or 68.10);

   (b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or

   (c) Electrical signalling, safety or traffic control equipment of heading No. 85.30.

2. Heading No. 86.07 applies, *inter alia*, to:

   (a) Axles, wheels, wheel sets (running gear), metal tires, hoops and hubs and other parts of wheels;

   (b) Frames, underframes, truck assemblies;

   (c) Axle boxes; brake gear;

   (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

   (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading No. 86.08 applies, *inter alia*, to:

   (a) Assembled track, turntables, platform buffers, loading gauges;

   (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
86.01		**Rail locomotives powered from an external source of electricity or by electric accumulators.**					
8601.10.00	00	-Powered from an external source of electricity..........................	No	15%	15%	35%	10%
8601.20.00	00	-Powered by electric accumulators.......	No	15%	15%	35%	10%
86.02		**Other rail locomotives; locomotive tenders.**					
8602.10.00	00	-Diesel-electric locomotives............	No	15%	15%	35%	10%
8602.90.00	00	-Other..................................	No	15%	15%	35%	10%
86.03		**Self-propelled railway or tramway coaches and cars, other than those of heading No. 86.04.**					
8603.10.00	00	-Powered from an external source of electricity..........................	No	Free	12.5%	35%	Free
8603.90.00	00	-Other..................................	No	Free	12.5%	35%	Free
86.04							
8604.00.00		**Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)**.........................		2.5%	9.2%	35%	2.5%
	10	-----*Ballast tampers*.....................	No				
	20	-----*Trackliners*.........................	No				
	90	-----*Other*...............................	No				
86.05							
8605.00.00		**Railway or tramway passenger coaches, not self-propelled; baggage cars, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04)**......................		15%	17.5%	30%	11.5%
	10	-----*Passenger coaches*..................	No				
	90	-----*Other*...............................	No				
86.06		**Railway or tramway freight cars, not self-propelled.**					
8606.10.00		-Tank cars and the like.................		15%	17.5%	30%	11.5%
	10	-----*Insulated*...........................	No				
	20	-----*Non-insulated*.......................	No				
8606.20.00	00	-Insulated or refrigerated cars, other than those of subheading No. 8606.10...	No	15%	17.5%	30%	11.5%
8606.30.00		-Self-discharging cars, other than those of subheading No. 8606.10 or 8606.20.................................		15%	17.5%	30%	11.5%
		-----*Hopper cars:*					
	11	------*Closed*..........................	No				

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
8606.30.00 cont'd	12	------*Open*	No				
	20	-----*Gondola cars*	No				
	90	-----*Other*	No				
		-Other:					
8606.91.00	00	--Covered and closed	No	15%	17.5%	30%	11.5%
8606.92.00	00	--Open, with non-removable sides of a height exceeding 60cm	No	15%	17.5%	30%	11.5%
8606.99.00	00	--Other	No	15%	17.5%	30%	11.5%
86.07		**Parts of railway or tramway locomotives or rolling-stock.**					
		-Truck assemblies, axles and wheels, and parts thereof:					
8607.11		--Driving truck assemblies					
8607.11.10	00	---Of locomotives	-	10%	10.2%	35%	6.5%
8607.11.20	00	---Of self-propelled rolling-stock	-	Free	12.5%	35%	Free
8607.12		--Other truck assemblies					
8607.12.10	00	---Of locomotives	-	10%	10.2%	35%	6.5%
8607.12.20	00	---Of self-propelled rolling-stock	-	Free	12.5%	35%	Free
8607.12.90	00	---Other	-	15%	17.5%	30%	11.5%
8607.19		--Other, including parts					
8607.19.10		---Axles and wheels		7.5%	15%	30%	7.5%
	10	-----*Axles*	-				
	20	-----*Wheels*	-				
		---Other:					
8607.19.91	00	----Parts of truck assemblies for locomotives	-	10%	10.2%	35%	6.5%
8607.19.92	00	----Parts of truck assemblies for self-propelled rolling-stock	-	Free	12.5%	35%	Free
8607.19.93	00	----Parts of truck assemblies for non self-propelled rolling-stock	-	15%	17.5%	30%	11.5%
		-Brakes and parts thereof:					
8607.21.00	00	--Air brakes and parts thereof	-	16.6%	16.6%	30%	11%
8607.29.00	00	--Other	-	16.6%	16.6%	30%	11%
8607.30.00	00	-Hooks and other coupling devices, buffers, and parts thereof	-	16.6%	16.6%	30%	11%
		-Other:					
8607.91.00	00	--Of locomotives	-	10%	10.2%	35%	6.5%
8607.99		--Other					
8607.99.10	00	---Of self-propelled rolling-stock	-	Free	12.5%	35%	Free
8607.99.20	00	---Of non self-propelled rolling-stock	-	15%	17.5%	30%	11.5%

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
86.08							
8608.00		**Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.**					
		---Signalling equipment for railways and parts thereof:					
8608.00.11	00	----Insulated switch rods and semaphore train order signals....................	No	10%	10.2%	35%	6.5%
8608.00.19	00	----Other..................................	No	Free	Free	30%	Free
8608.00.90		---Other..................................		10%	10.2%	35%	6.5%
	10	-----*Signalling equipment, other than for railways*.........................	No				
		-----*Railway or tramway track fixtures and fittings:*					
	21	------*Switch points*......................	No				
	22	------*Cross-over points*..................	No				
	29	------*Other*..............................	No				
		-----*Safety and traffic control equipment:*					
	31	------*De-railers*.........................	No				
	39	------*Other*..............................	No				
	90	-----*Parts, other than for railway signalling equipment*...............	-				
86.09							
8609.00		**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.**					
8609.00.10		---Of metal................................		10%	10.2%	35%	6.5%
	10	-----*Cargotainers and cargo containers*..	-				
	90	-----*Other*...............................	-				
8609.00.20		---Of plastic..............................		13.5%	13.5%	30%	9%
	10	-----*Cargotainers and cargo containers*..	-				
	90	-----*Other*...............................	-				
8609.00.90		---Other...................................		9.2%	9.2%	35%	6%
	10	-----*Of wood*.............................	-				
	90	-----*Other*...............................	-				

CHAPTER 87

Vehicles Other Than Railway or Tramway Rolling-Stock, and Parts and Accessories Thereof

A. Introduction

Proposed Chapter 87 incorporates, in whole or in part, 78 items of the Customs Tariff, as listed below:

35400-1	Manufactures of aluminum, n.o.p.
36215-1	Nickel-plated ware, gilt or electro-plated ware, n.o.p.
	Shapes or sections of iron or steel ...:
*38005-1	Locking ring and rim sections of iron or steel ...
	Axles and axle bars, n.o.p. ...:
39402-1	For other vehicles, n.o.p.
*39405-1	Axles ... 50,000 pounds or more ... off-highway trailers
*39406-1	Parts ... for ... off-highway trailers ... less than 70 tons
40924-1	... All other agricultural implements ... machinery, n.o.p.; Parts ...
40938-1	Internal combustion tractors, ... parts of tractors ...
40956-1	Axles, belts ... for (specified tariff items)
	Bits and augers ... the exploration ... for water, oil ...:
41001-1	Of a class or kind made in Canada; parts thereof
41002-1	Of a class or kind not made in Canada; parts thereof
41006-1	Diesel-powered self-propelled dump trucks ...
	Machinery and apparatus for use in mining, quarrying ...:
41012-1	... Trucks, tractors, or shuttle cars ...
	Machinery and apparatus for ... refining of metals ...:
	Agitators; Amalgam cleaners ... Retorts ...:
41022-1	Of a class or kind made in Canada; parts thereof
41100-1	... Machines, and parts thereof, for ... operation of logging ...
41105-1	Self-propelled trucks ... for ... operation of logging ...
42400-1	Fire engines and other fire extinguishing machines ...
	Machines, n.o.p., and accessories, ...:
42700-1	Other than the following (see 42700-2 to 42700-9)
42774-1	Axles and shaft assemblies ... self-propelled street sweepers
43803-1	Automobiles and motor vehicles of all kinds ... trolley buses ...
	Bearings, clutch release ... Parts of all the foregoing ...:
43806-1	When of a class or kind not made in Canada
43807-1	When of a class or kind made in Canada
	Ammeters ... Carburetors ... Parts of all the foregoing ...:
43810-1	... for dump trucks, fire engines ... automobiles n.o.p. ...
43811-1	... not made ... for passenger automobiles ... output does not exceed 10,000 automobiles
43812-1	... for passenger automobiles ... output between 10,000 and 20,000 automobiles
43813-1	... for passenger automobiles ... output exceeds 20,000 automobiles
43814-1	... not made ... for trucks, buses ... output does not exceed 10,000 vehicles
43815-1	... for trucks, buses ... output exceeds 10,000 vehicles
43816-1	... kind not made ... repair of the goods ...

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

	... Axles ... Brakes ... Parts ... not made in Canada ...:
43819-1	For the manufacture of motor trucks ...
43820-1	For use as original equipment for motor trucks ...
43821-1	For use in the repair of motor trucks ...
43827-1	Double ball race turntables for...manufacture...axle assemblies...
43829-1	Parts, n.o.p. ... for automobiles ...
*43830-1	Hubs, unmachined ... clutch discs not exceeding 34 cm ...
	Brake linings and clutch facings ... for automobiles ...:
43832-1	When made ... from crude asbestos of British Commonwealth origin
43836-1	Motor cycles ... of 250 c.c. or less ... parts ...
43837-1	Gasoline internal combustion engines ... manufacture of motorcycles
43839-1	Motor cycles ... of more than 250 c.c. ... parts ...
43842-1	Body bottom cross members ... manufacture ... truck bodies ...
*43861-1	Bumper face bars of bare metal ... for motor vehicle bumpers
43863-1	Parts ... for air and vacuum power brake control systems ...
*43865-1	Parts for use ... five or more speed transmissions ...
43868-1	Snowmobiles otherwise ... 43803-1 ... original ... manufacture ...
43872-1	Bellows ... for ... air suspension systems for trucks ...
*43900-1	Bicycles, n.o.p.
43901-1	Tricycles, n.o.p.
43905-1	Articles, of iron or steel ... for ... bicycles or tricycles ...
43906-1	Saddles; Chain; Pedals ... unicycles, bicycles ... adult tricycles
43910-1	Cars and trailers including house trailers, n.o.p. ...(1)
*43910-2	Mobile homes and truck trailers, n.o.p.(2)
43915-1	Farm wagons ... farm sleds ... parts ...
*43920-1	Freight wagons, drays, sleighs ...
43925-1	Buggies, cutters, carriages ... parts ...
43930-1	Children's carriages, sleds ... parts ...
44300-1	Apparatus, and parts thereof, for cooking or for heating buildings ...
44305-1	Ovens ... for use in commercial bakeries ...
44504-1	Electric arc lamps and incandescent electric light lamps, n.o.p.
	Manufactures ... of iron or steel ... n.o.p.:
44603-1	Other than the following (see 44603-2 to 44603-5)
*44606-1	Steel bicycle rims, not enamelled nor plated
44622-1	High frequency ... electric resistance welding apparatus
44624-1	Mechanically-operated gas apparatus ... welding ...
*45800-1	Materials, including all parts ... traction engines ...
47600-1	X-ray apparatus and X-ray film ...
	Invalid chairs ... walkers ... for the disabled ...:
47825-1	Of a class or kind made in Canada; parts thereof
47826-1	Of a class or kind not made in Canada, parts thereof
	Machinery and apparatus for use in ... oil or gas exploration:
49103-1	Drilling, servicing or work-over rigs ...
	Machinery and apparatus for use in producing ... oil sands ...:
49215-1	Of a class or kind made in Canada; parts thereof
61200-1	Harness and saddlery, including horse boots, n.o.p.

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) New tariff items introduced November 8, 1984, 43910-1, 43910-3 and 43910-4.
(2) Tariff item 43910-2 re-numbered 43910-5 - November 8, 1984.

70300-1	Vehicles and equipment ... for ... international bridges ...(1)
71100-1	All goods not enumerated in this schedule ...
	93907 - Articles and materials ... in headings 93901 to 93906 ...:
93907-1	Other than the following (see 93907-2 to 93907-10)
95001-1	Automobiles, when imported by a manufacturer of automobiles
95002-1	All parts and accessories ... original equipment in automobiles ...
*95003-1	Buses, when imported by a manufacturer of buses
95004-1	All parts and accessories ... original equipment in buses ...
*95005-1	Specified commercial vehicles, when imported by a manufacturer ...
95006-1	All parts, and accessories ... specified commercial vehicles

B. The Board's Analysis and Recommendations

In its submission, the Canadian Street Rod Association (CSRA) requested that exempting clause (f) of tariff item 99215-1 of Schedule C be retained. Although Schedule C was not referred to it, the Board, concurs with the request of the Association and brings the matter to the attention of the Minister.

It was also submitted that the nomenclature and rates of duty of tariff item 43803-1 "automobiles and motor vehicles of all kinds, n.o.p.; electric trackless trolley buses; chassis for the foregoing" be maintained in the proposed Schedule of customs classification.(2) On conversion, automobiles and motor vehicles, not otherwise provided for in the Customs Tariff, and electric trackless trolley buses, and their chassis, covered by tariff item 43803-1, at MFN 9.2 p.c., were allocated to Chapters 84, 85 and 87 of the HS, predominantly the last, also at 9.2% MFN. In view of this neutral conversion the Board has no recommendations in this regard.

In its analysis the Board noted that log skidders of tariff item 41100-1 had not been provided for in heading No. 87.01. In order to maintain the present rate of duty of 8 p.c. MFN for these goods, the Board recommends the following changes to subheading No. 8701.90:

			MFN Rate
	Delete the rates of duty under 8701.90.10 and add the following:		
	---Powered by an internal combustion engine		
8701.90.11.00	----Of a kind for hauling logs (log skidders)	No.	8%
8701.90.19.	----Other		Free
	----New		
11	------Lawn and garden tractors	No.	
19	------Other	No.	
20	-----Used	No.	

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) Tariff item 70300-1 class introduced February 15, 1984.
(2) Transcript, page 191.

The special provisions contained in tariff items 95001-1 to 95006-1 governing the Canada-United States Autopact are provided for in a special Annex. Moreover, the end use items elsewhere in the current tariff, notably those in the 438 series dealing with motor vehicles and parts covered in this Chapter, are all included in the Supplementary Annex.

The MFN rate of 12.3% for tariff line 8708.29.20 as determined by the trade-weighted average method was, upon recalculation, found to be 12%. The Board recommends this adjustment.

As a result of Reference 159, the MFN rate of tariff item 43910-4 "other", was raised from 10.2 p.c. to 10.4 p.c. The Board recommends that the MFN rate for tariff line 8716.39.99 be accordingly increased to 10.4%.

Further, a new tariff item, 43916-1, was introduced on May 24, 1985, with the following description of goods and rates of duty:

		BP	MFN	Gen.	GP
43910-6	Aluminum construction drop-centre livestock trailers having a gross vehicle mass rating of 11,778 kilograms or more and length exceeding 12 metres	Free	Free	30 p.c.	Free

In order to carry this provision over into the proposed Schedule the Board recommends the following breakout in heading No. 87.16:

Delete the rates of duty under 8716.39.90 and add the following:

			MFN Rate
	---Other trailers and semi-trailers		
8716.39.91.00	----For boats	No.	10.2%
8716.39.92.00	----For livestock, of aluminum construction, drop centre, g.v.w. 11,778 kg or more, of a length exceeding 12 m.	No.	Free
8716.39.93.00	----For horses	No.	10.2%
8716.39.99.00	----Other	No.	10.4%

The Board's nomenclature recommendations follow in Table 87.1.

Table 87.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
8701.90.90.00	---Other tractors . . . . Autres tracteurs	3
8703.10.10.00	---Vehicles specially designed for travelling on snow (snowmobiles) . . . . Véhicules spécialement conçus pour se déplacer sur la neige (motoneiges)	2
8703.10.90	Renumber 8703.10.20. ---Golf cars and similar vehicles . . . . Véhicules spéciaux pour le transport de personnes sur les terrains de golf et véhicules similaires	3
8703.10.90.10	Renumber 8703.10.20.10 -----Golf cars	2&3
8703.10.90.11	Renumber 8703.10.20.11	3
8703.10.90.19	Renumber 8703.10.20.19	3
8703.10.90.90	Renumber 8703.10.20.90 -----Other vehicles . . . . Autres véhicules	3
8703.10.90.91	Renumber 8703.10.20.91	3
8703.10.90.99	Renumber 8703.10.20.99	3
8703.21.00.10	Delete this class	3
8703.21.00.90	Delete this class	3
8703.22.00.10	New class -----Ambulances, hearses and prison vans . . . . Ambulances, corbillards et fourgons	5
8703.22.00.20	New class -----Motorhomes . . . . Maisons motorisées	5

TABLE 87.1 (CONT.)

HS Code	Description of Goods	Reason for Change
8703.22.00.30	New class -----Racing cars Voitures de course	5
8703.22.00.90	New class -----Other Autres	5
8703.22.00.91	New class ------Of an interior volume not exceeding 2.4 m^3 D'un volume intérieur n'excédant pas 2,4 m^3	5
8703.22.00.92	New class ------Of an interior volume exceeding 2.4 m^3 but not exceeding 2.8 m^3 D'un volume intérieur excédant 2,4 m^3 mais n'excédant pas 2,8 m^3	5
8703.22.00.93	New class ------Of an interior volume exceeding 2.8 m^3 but not exceeding 3.0 m^3 D'un volume intérieur excédant 2,8 m^3 mais n'excédant pas 3,0 m^3	5
8703.22.00.94	New class ------Of an interior volume exceeding 3.0 m^3 but not exceeding 3.4 m^3 D'un volume intérieur excédant 3,0 m^3 mais n'excédant pas 3,4 m^3	5
8703.22.00.95	New class ------Of an interior volume exceeding 3.4 m^3 D'un volume intérieur excédant 3,4 m^3	5
8703.23.00.10	New class -----Ambulances, hearses and prison vans Ambulances, corbillards et fourgons	5
8703.23.00.20	New class -----Motorhomes Maisons motorisées	5
8703.23.00.30	New class -----Racing cars Voitures de course	5
8703.23.00.90	New class -----Other Autres	5

TABLE 87.1 (CONT.)

HS Code	Description of Goods	Reason for Change
8703.23.00.91	New class ------Of an interior volume not exceeding 2.4 m^3 D'un volume intérieur n'excédant pas 2,4 m^3	5
8703.23.00.92	New class ------Of an interior volume exceeding 2.4 m^3 but not exceeding 2.8 m^3 D'un volume intérieur excédant 2,4 m^3 mais n'excédant pas 2,8 m^3	5
8703.23.00.93	New class ------Of an interior volume exceeding 2.8 m^3 but not exceeding 3.0 m^3 D'un volume intérieur excédant 2,8 m^3 mais n'excédant pas 3,0 m^3	5
8703.23.00.94	New class ------Of an interior volume exceeding 3.0 m^3 but not exceeding 3.4 m^3 D'un volume intérieur excédant 3,0 m^3 mais n'excédant pas 3,4 m^3	5
8703.23.00.95	New class ------Of an interior volume exceeding 3.4 m^3 D'un volume intérieur excédant 3,4 m^3	5
8703.24.00.10	New class -----Ambulances, hearses and prison vans Ambulances, corbillards et fourgons	5
8703.24.00.20	New class -----Motorhomes Maisons motorisées	5
8703.24.00.30	New class -----Racing cars Voitures de course	5
8703.24.00.90	New class -----Other Autres	5
8703.24.00.91	New class ------Of an interior volume not exceeding 2.4 m^3 D'un volume intérieur n'excédant pas 2,4 m^3	5

TABLE 87.1 (CONT.)

HS Code	Description of Goods	Reason for Change
8703.24.00.92	New class ------Of an interior volume exceeding 2.4 m^3 but not exceeding 2.8 m^3 D'un volume intérieur excédant 2,4 m^3 mais n'excédant pas 2,8 m^3	5
8703.24.00.93	New class ------Of an interior volume exceeding 2.8 m^3 but not exceeding 3.0 m^3 D'un volume intérieur excédant 2,8 m^3 mais n'excédant pas 3,0 m^3	5
8703.24.00.94	New class ------Of an interior volume exceeding 3.0 m^3 but not exceeding 3.4 m^3 D'un volume intérieur excédant 3,0 m^3 mais n'excédant pas 3,4 m^3	5
8703.24.00.95	New class ------Of an interior volume exceeding 3.4 m^3 D'un volume intérieur excédant 3,4 m^3	5
8703.30	-Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	1
8703.32.00.10	New class -----Ambulances, hearses and prison vans Ambulances, corbillards et fourgons	5
8703.32.00.20	New class -----Motorhomes Maisons motorisées	5
8703.32.00.30	New class -----Racing cars Voitures de course	5
8703.32.00.90	New class -----Other Autres	5
8703.32.00.91	New class ------Of an interior volume not exceeding 2.4 m^3 D'un volume intérieur n'excédant pas 2,4 m^3	5
8703.32.00.92	New class ------Of an interior volume exceeding 2.4 m^3 but not exceeding 2.8 m^3 D'un volume intérieur excédant 2,4 m^3 mais n'excédant pas 2,8 m3	5

TABLE 87.1 (CONT.)

HS Code	Description of Goods	Reason for Change
8703.32.00.93	New class ------Of an interior volume exceeding 2.8 m^3 but not exceeding 3.0 m^3 . . . . D'un volume intérieur excédant 2,8 m^3 mais n'excédant pas 3,0 m^3	5
8703.32.00.94	New class ------Of an interior volume exceeding 3.0 m^3 but not exceeding 3.4 m^3 . . . . D'un volume intérieur excédant 3,0 m^3 mais n'excédant pas 3,4 m^3	5
8703.32.00.95	New class ------Of an interior volume exceeding 3.4 m^3 . . D'un volume intérieur excédant 3,4 m^3	5
8703.33.00.10	New class -----Ambulances, hearses and prison vans . . . . Ambulances, corbillards et fourgons	5
8703.33.00.20	New class -----Motorhomes . . . . Maisons motorisées	5
8703.33.00.30	New class -----Racing cars . . . . Voitures de course	5
8703.33.00.90	New class -----Other . . . . Autres	5
8703.33.00.91	New class ------Of an interior volume not exceeding 2.4 m^3 . . . . D'un volume intérieur n'excédant pas 2,4 m^3	5
8703.33.00.92	New class ------Of an interior volume exceeding 2.4 m^3 but not exceeding 2.8 m^3 . . . . D'un volume intérieur excédant 2,4 m^3 mais n'excédant pas 2,8 m^3	5
8703.33.00.93	New class ------Of an interior volume exceeding 2.8 m^3 but not exceeding 3.0 m^3 . . . . D'un volume intérieur excédant 2,8 m^3 mais n'excédant pas 3,0 m^3	5

TABLE 87.1 (CONT.)

HS Code	Description of Goods	Reason for Change
8703.33.00.94	New class ------Of an interior volume exceeding 3.0 m^3 but not exceeding 3.4 m^3 . . . . D'un volume intérieur excédant 3,0 m^3 mais n'excédant pas 3,4 m^3	5
8703.33.00.95	New class ------Of an interior volume exceeding 3.4 m^3 . . D'un volume intérieur excédant 3,4 m^3	5
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work-shops, mobile radiological units)	1
8705.10.00.00	-Mobile crane lorries	2
8705.40.00.00	-Concrete-mixer lorries	2
8706.00.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule . . . . Pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	4
8706.00.90	---For other vehicles of heading Nos. 87.01 to 87.05 . . . . Pour les autres véhicules automobiles des positions n°s 87.01 à 87.05	3
8707.90.10.00	---For camper vehicles . . . . Pour véhicules de camping	2
8707.90.90	---For other motor vehicles of heading No. 87.01, 87.02, 87.04 or 87.05 . . . . Pour les autres véhicules automobiles de la position n° 87.01, 87.02, 87.04 ou 87.05	3
8707.90.91.00	----Cabs for the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule . . . . Cabines pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	4

TABLE 87.1 (CONT.)

HS Code	Description of Goods	Reason for Change
8708.29.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule Pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	4
8708.31.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule Pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	4
8708.31.90.00	---Other mounted brake linings Autres garnitures de freins montées	3
	New class	
8708.31.90.10	-----For the motor vehicles of heading No. 87.03 Pour les véhicules automobiles de la position n° 87.03	5
	New class	
8708.31.90.90	-----Other Autres	5
8708.39.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule Pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	5
8708.39.90	---Other brakes and servo-brakes Autres freins et servo-freins	3
8708.40	-Gear boxes	1
8708.40.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule Pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	5
8708.40.90.00	---Other gear boxes Autres boîtes de vitesse	2&3

TABLE 87.1 (CONT.)

HS Code	Description of Goods	Reason for Change
8708.40.90.10	New class -----For the motor vehicles of heading No. 87.03 Pour les véhicules automobiles de la position n° 87.03	5
8708.40.90.90	New class -----Other Autres	5
8708.50.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule Pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	5
8708.50.90.00	---Other drive-axles with differential Autres ponts avec différentiel	3
8708.50.90.10	New class -----For the motor vehicles of heading No. 87.03 Pour les véhicules automobiles de la position n° 87.03	5
8708.50.90.90	New class -----Other Autres	5
8708.60.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule Pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	5
8708.60.90.00	---Other non-driving axles and parts thereof Autres essieux porteurs et leurs parties	3
8708.60.90.10	New class -----For the motor vehicles of heading No. 87.03 Pour les véhicules automobiles de la position n° 87.03	5
8708.60.90.90	New class -----Other Autres	5

TABLE 87.1 (CONT.)

HS Code	Description of Goods	Reason for Change
8708.70.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule Pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	5
8708.70.90	---Other road wheels and parts and accessories thereof Autres roues, leurs parties et accessoires	3
8708.80.00.10	New class -----For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule Pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	5
8708.80.00.20	New class -----For the motor vehicles of heading No. 87.03 Pour les véhicules automobiles de la position n° 87.03	5
8708.80.00.90	New class -----Other Autres	5
8708.91.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule Pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	5
8708.92	--Silencers and exhaust pipes	1
8708.92.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule Pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	5
8708.92.90.10	-----Silencers	2
8708.93.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule Pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	5

TABLE 87.1 (CONT)

HS Code	Description of Goods	Reason for Change
8708.94.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule Pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	5
8708.99.10.00	---For the tractor of heading No. 87.01 accorded an MFN rate of free in the Schedule Pour les tracteurs de la position n° 87.01 auxquels un taux NPF en franchise a été accordé dans la Liste	5
8708.99.90.12	Delete this class	5
8708.99.90.13	Renumber 8708.99.00.12	5
8708.99.90.19	-------Other parts and accessories for the power train Autres parties et accessoires pour la transmission	3
8708.99.90.21	Delete this class	5
8708.99.90.29	Delete this class	5
8708.99.90.49	-------Other parts and accessories for the steering system Autres parties et accessoires pour le système de direction	3
8708.99.90.90	-----Other parts and accessories Autres parties et accessoires	3
8708.99.90.91	Delete this class	5
8708.99.90.99	Delete this class	5
8709.11.00.10	Renumber 8709.11.00.20 -----Chariots-tracteurs	4
8709.11.00.90	Renumber 8709.11.00.10 -----Work trucks Chariots automobiles	3&4
8709.19.10	Renumber 8709.19.20 ---Tractors	1&4

TABLE 87.1 (CONT.)

HS Code	Description of Goods	Reason for Change
8709.19.11.00	Renumber 8709.19.21.00 ----Yard shunting tractors (terminal tractors) Chariots-tracteurs de cour	4
	NOTE: The scope of the last part of this item on the draft should be clarified. Electrical tractors fall in 8709.11	
8709.19.19.00	Renumber 8709.19.29.00	4
8709.19.90.00	Renumber 8709.19.10.00 ---Work trucks Chariots automobiles	4
8709.90.10.00	---Of internal combustion tractors De tracteurs actionnés par un moteur à combustion interne	4
	NOTE: See comments on 8709.19.11.00	
8709.90.90.00	---Other parts Autres parties	3
8712.00.00	Correct "motorised"	1
8712.00.00.10	Delete from 8712.00.00.10 to 8712.00.00.90	5
87.13	Invalid carriages, whether or not motorised or otherwise mechanically propelled	1
8714.20.00.00	-Of invalid carriages	2
8716.39.10.00	---Charrettes agricoles et voitures de débardage ou à marchandises	2
8716.39.20	---Trailers and semi-trailers, for the tractors of tariff item No. 8701.20.00 or for the motor vehicles of heading No. 87.04 Remorques et semi-remorques, pour les tracteurs du n° 8701.20.00 ou pour les véhicules automobiles de la position n° 87.04	2
8716.90.10.00	---For the wagons of tariff item No. 8716.20.10; hitches and couplings for use on the farm Pour les chariots du n° 8716.20.10; dispositif d'attelage ou de couplage pour usages agricoles	2

TABLE 87.1 (CONCL.)

HS Code	Description of Goods	Reason for Change
8716.90.20.00	Renumber 8716.90.30. ---For the vehicles of tariff item No. 8716.80.10 Pour les véhicules du n° 8716.80.10	2
8716.90.30.10	New class -----Axles and parts Essieux et leurs parties	5
8716.90.30.90	New class -----Other parts Autres parties	5
8716.90.30.00	Renumber 8716.90.20. ---For the vehicles of tariff item No. 8716.39.10 Pour les véhicules du n° 8716.39.10	2
8716.90.20.10	New class -----Axles and parts Essieux et leurs parties	5
8716.90.20.90	New class -----Other parts Autres parties	5
8716.90.90.00	---Other parts Autres parties	3
8716.90.90.10	New class -----Axles and parts Essieux et leurs parties	5
8716.90.90.90	New class -----Other parts Autres parties	5

LEGAL NOTES RECOMMENDED BY THE BOARD

Chapter 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

Legal Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, applicance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.

3. For the purposes of heading No. 87.02, the expression "public-transport type passenger motor vehicles" means vehicles designed for the transport of ten persons or more (including the driver).

4. Motor chassis fitted with cabs fall in heading Nos. 87.02 to 87.04, and not in heading No. 87.06.

5. Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.01.

TABLE 87.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
87.01	**Tractors (other than tractors of heading No. 87.09).**						
8701.10	-Pedestrian controlled tractors						
8701.10.10.00	---Powered by an internal combustion engine	No.	Free	Free	Free	Free	
8701.10.90.00	---Other	No.	Free	9.2%	27.5%	Free	
8701.20.00.	-Road tractors for semi-trailers		Free	9.2%	27.5%	Free	
	-----New						
11	------g.v.w. not exceeding 10 tonnes	No.					
12	------g.v.w. exceeding 10 tonnes but not exceeding 15 tonnes	No.					
13	------g.v.w. exceeding 15 tonnes	No.					
20	-----Used	No.					
8701.30	-Track-laying tractors						
8701.30.10.	---Powered by an internal combustion engine		Free	Free	Free	Free	
10	-----New	No.					
20	-----Used	No.					
8701.30.90.00	---Other	No.	Free	9.2%	27.5%	Free	
8701.90	-Other						
	---Powered by an internal combustion engine						*
8701.90.11.00	----Of a kind for hauling logs (log skidders)	No.	8%	8%	20%	5%	*
8701.90.19.	----Other		Free	Free	Free	Free	*
	-----New						*
11	------Lawn and garden tractors	No.					*
19	------Other	No.					*
20	-----Used	No.					*
8701.90.90.00	---Other tractors	No.	Free	9.2%	27.5%	Free	*
87.02	**Public-transport type passenger motor vehicles.**						
8702.10.00.00	-With compression-ignition internal combustion piston engine (diesel or semi-diesel)	No.	Free	9.2%	27.5%	Free	
8702.90.00.00	-Other	No.	Free	9.2%	27.5%	Free	

TABLE 87.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 87-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
87.03	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.**						
8703.10	-Vehicles specially designed for travelling on snow; golf cars and similar vehicles						
8703.10.10.00	---Vehicles specially designed for travelling on snow (snowmobiles)	No.	Free	Free	-	Free	*
8703.10.20.	---Golf cars and similar vehicles		Free	9.2%	27.5%	Free	*
	-----Golf cars						*
11	------Powered by an electric motor	No.					*
19	------Other	No.					*
	-----Other vehicles						*
91	------Powered by an electric motor	No.					*
99	------Other	No.					*
	-Other vehicles, with spark-ignition internal combustion reciprocating piston engine						
8703.21.00.00	--Of a cylinder capacity not exceeding 1,000 cc	No.	Free	9.2%	27.5%	Free	*
8703.22.00.	--Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		Free	9.2%	27.5%	Free	*
10	-----Ambulances, hearses and prison vans	No.					*
20	-----Motorhomes	No.					*
30	-----Racing cars	No.					*
	-----Other						*
91	------Of an interior volume not exceeding 2.4 m^3	No.					*
92	------Of an interior volume exceeding 2.4 m^3 but not exceeding 2.8 m^3	No.					*
93	------Of an interior volume exceeding 2.8 m^3 but not exceeding 3.0 m^3	No.					*
94	------Of an interior volume exceeding 3.0 m^3 but not exceeding 3.4 m^3	No.					*
95	------Of an interior volume exceeding 3.4 m^3	No.					*
8703.23.00.	--Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc		Free	9.2%	27.5%	Free	*
10	-----Ambulances, hearses and prison vans	No.					*
20	-----Motorhomes	No.					*
30	-----Racing cars	No.					*
	-----Other						*
91	------Of an interior volume not exceeding 2.4 m^3	No.					*
92	------Of an interior volume exceeding 2.4 m^3 but not exceeding 2.8 m^3	No.					*

TABLE 87.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
8703.23.00.93 (cont.)	------Of an interior volume exceeding 2.8 m^3 but not exceeding 3.0 m^3	No.					*
94	------Of an interior volume exceeding 3.0 m^3 but not exceeding 3.4 m^3	No.					*
95	------Of an interior volume exceeding 3.4 m^3	No.					*
8703.24.00.	--Of a cylinder capacity exceeding 3,000 cc		Free	9.2%	27.5%	Free	*
10	-----Ambulances, hearses and prison vans . .	No.					*
20	-----Motorhomes	No.					*
30	-----Racing cars	No.					*
	-----Other						*
91	------Of an interior volume not exceeding 2.4 m^3	No.					*
92	------Of an interior volume exceeding 2.4 m^3 but not exceeding 2.8 m^3	No.					*
93	------Of an interior volume exceeding 2.8 m^3 but not exceeding 3.0 m^3	No.					*
94	------Of an interior volume exceeding 3.0 m^3 but not exceeding 3.4 m^3	No.					*
95	------Of an interior volume exceeding 3.4 m^3	No.					*
	-Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)						*
8703.31.00.00	--Of a cylinder capacity not exceeding 1,500 cc	No.	Free	9.2%	27.5%	Free	
8703.32.00.	--Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc		Free	9.2%	27.5%	Free	*
10	-----Ambulances, hearses and prison vans . .	No.					*
20	-----Motorhomes	No.					*
30	-----Racing cars	No.					*
	-----Other						*
91	------Of an interior volume not exceeding 2.4 m^3	No.					*
92	------Of an interior volume exceeding 2.4 m^3 but not exceeding 2.8 m^3	No.					*
93	------Of an interior volume exceeding 2.8 m^3 but not exceeding 3.0 m^3	No.					*
94	------Of an interior volume exceeding 3.0 m^3 but not exceeding 3.4 m^3	No.					*
95	------Of an interior volume exceeding 3.4 m^3	No.					*
8703.33.00.	--Of a cylinder capacity exceeding 2,500 cc		Free	9.2%	27.5%	Free	*
10	-----Ambulances, hearses and prison vans . .	No.					*
20	-----Motorhomes	No.					*
30	-----Racing cars	No.					*

TABLE 87.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 87-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
8703.33.00.	-----Other						*
(cont.) 91	------Of an interior volume not exceeding 2.4 m^3	No.					*
92	------Of an interior volume exceeding 2.4 m^3 but not exceeding 2.8 m^3	No.					*
93	------Of an interior volume exceeding 2.8 m^3 but not exceeding 3.0 m^3	No.					*
94	------Of an interior volume exceeding 3.0 m^3 but not exceeding 3.4 m^3	No.					*
95	------Of an interior volume exceeding 3.4 m^3	No.					*
8703.90.00.	-Other		Free	9.2%	27.5%	Free	
10	-----Powered by an electric motor	No.					
90	-----Other	No.					
87.04	**Motor vehicles for the transport of goods.**						
8704.10.00.00	-Dumpers designed for off-highway use . . .	No.	Free	9.2%	25%	Free	
	-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)						
8704.21.00.	--g.v.w. not exceeding 5 tonnes		Free	9.2%	27.5%	Free	
10	-----g.v.w. not exceeding 2 tonnes	No.					
20	-----g.v.w. exceeding 2 tonnes but not exceeding 3 tonnes	No.					
30	-----g.v.w. exceeding 3 tonnes but not exceeding 5 tonnes	No.					
8704.22.00.	--g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		Free	9.2%	27.5%	Free	
10	-----g.v.w. exceeding 5 tonnes but not exceeding 10 tonnes	No.					
20	-----g.v.w. exceeding 10 tonnes but not exceeding 15 tonnes	No.					
30	-----g.v.w. exceeding 15 tonnes but not exceeding 20 tonnes	No.					
8704.23.00.00	--g.v.w. exceeding 20 tonnes	No.	Free	9.2%	27.5%	Free	
	-Other, with spark-ignition internal combustion piston engine						
8704.31.00.	--g.v.w. not exceeding 5 tonnes		Free	9.2%	27.5%	Free	
10	-----g.v.w. not exceeding 2 tonnes	No.					
20	-----g.v.w. exceeding 2 tonnes but not exceeding 3 tonnes	No.					
30	-----g.v.w. exceeding 3 tonnes but not exceeding 5 tonnes	No.					

TABLE 87.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
8704.32.00.	—g.v.w. exceeding 5 tonnes		Free	9.2%	27.5%	Free	
10	-----g.v.w. exceeding 5 tonnes but not exceeding 10 tonnes	No.					
20	-----g.v.w. exceeding 10 tonnes but not exceeding 15 tonnes	No.					
30	-----g.v.w. exceeding 15 tonnes but not exceeding 20 tonnes	No.					
40	-----g.v.w. exceeding 20 tonnes	No.					
8704.90.00.00	-Other	No.	Free	9.2%	27.5%	Free	
87.05	**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work-shops, mobile radiological units).**						*
8705.10.00.00	-Mobile crane lorries	No.	2.5%	9.2%	35%	2.5%	*
8705.20.00.	-Mobile drilling derricks		2.5%	9.2%	35%	2.5%	
10	-----For drilling oil or natural gas wells	No.					
20	-----For drilling water wells	No.					
90	-----Other	No.					
8705.30.00.00	-Fire fighting vehicles	No.	Free	10.2%	35%	Free	
8705.40.00.00	-Concrete-mixer lorries	No.	2.5%	9.2%	35%	2.5%	*
8705.90.00.00	-Other	No.	2.5%	9.2%	35%	2.5%	
87.06	**Chassis fitted with engines, for the motor vehicles of heading Nos. 87.01 to 87.05.**						
8706.00.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	No.	Free	Free	Free	Free	*
8706.00.90.	---For other vehicles of heading Nos. 87.01 to 87.05		Free	9.2%	35%	Free	*
10	-----For the motor vehicles of heading No. 87.02	No.					
90	-----Other	No.					

TABLE 87.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 87-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
87.07	**Bodies (including cabs), for the motor vehicles of heading Nos. 87.01 to 87.05.**						
8707.10.00.00	-For the vehicles of heading No. 87.03 . . .	No.	Free	9.2%	35%	Free	
8707.90	-Other						
8707.90.10.00	---For camper vehicles	No.	12.3%	12.3%	30%	8%	*
	---For other motor vehicles of heading No. 87.01, 87.02, 87.04 or 87.05						
8707.90.91.00	----Cabs for the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	No.	Free	Free	Free	Free	* *
8707.90.99.00	----Other	No.	Free	9.2%	35%	Free	
87.08	**Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05.**						
8708.10.00.00	-Bumpers and parts thereof	-	Free	9.2%	35%	Free	
	-Other parts and accessories of bodies (including cabs)						
8708.21.00.00	--Safety seat belts	-	Free	9.2%	35%	Free	
8708.29	--Other						
8708.29.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	-	Free	Free	Free	Free	*
8708.29.20.00	---Truck caps	-	12%	12%	30%	8%	*
8708.29.90.00	---Other	-	Free	9.2%	35%	Free	
	-Brakes and servo-brakes and parts thereof						
8708.31	--Mounted brake linings						
8708.31.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	-	Free	Free	Free	Free	*
8708.31.90.	---Other mounted brake linings		Free	9.2%	35%	Free	*
10	-----For the motor vehicles of heading No. 87.03	-					
90	-----Other	-					*
8708.39	--Other						*
8708.39.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	-	Free	Free	Free	Free	*
8708.39.90.	---Other brakes and servo-brakes		Free	9.2%	35%	Free	*
10	-----Brake cylinders	-					
20	-----Disc brake caliper assemblies	-					
30	-----Brake drums	-					
90	-----Other	-					

TABLE 87.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
8708.40	-Gear boxes						*
8708.40.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	-	Free	Free	Free	Free	*
8708.40.90.	---Other gear boxes		Free	9.2%	35%	Free	*
10	-----For the motor vehicles of heading No. 87.03	-					*
90	-----Other	-					*
8708.50	-Drive-axles with differential, whether or not provided with other transmission components						
8708.50.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	-	Free	Free	Free	Free	*
8708.50.90.	---Other drive-axles with differential		Free	9.2%	35%	Free	*
10	-----For the motor vehicles of heading No. 87.03	-					*
90	-----Other	-					*
8708.60	-Non-driving axles and parts thereof						
8708.60.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	-	Free	Free	Free	Free	*
8708.60.90.	---Other non-driving axles and parts thereof		Free	9.2%	35%	Free	*
10	-----For the motor vehicles of heading No. 87.03	-					*
90	-----Other	-					*
8708.70	-Road wheels and parts and accessories thereof						
8708.70.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	-	Free	Free	Free	Free	*
8708.70.90.	---Other road wheels and parts and accessories thereof		Free	9.2%	35%	Free	*
10	-----Hub-caps	-					
20	-----Rim base sections	-					
30	-----Locking ring sections	-					
90	-----Other	-					
8708.80.00.	-Suspension shock-absorbers		Free	9.2%	35%	Free	*
10	-----For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	-					*
20	-----For the motor vehicles of heading No. 87.03	-					*
90	-----Other	-					*

TABLE 87.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 87-10

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
	-Other parts and accessories						
8708.91	--Radiators						
8708.91.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	-	Free	Free	Free	Free	*
8708.91.90.00	---Other	-	Free	9.2%	35%	Free	
8708.92	--Silencers and exhaust pipes						*
8708.92.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	-	Free	Free	Free	Free	*
8708.92.90.	---Other		Free	9.2%	35%	Free	
10	-----Silencers	-					*
20	-----Exhaust pipes	-					
8708.93	--Clutches and parts thereof						
8708.93.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	-	Free	Free	Free	Free	*
8708.93.90.00	---Other	-	Free	9.2%	35%	Free	
8708.94	--Steering wheels, steering columns and steering boxes						
8708.94.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	-	Free	Free	Free	Free	*
8708.94.90.00	---Other	-	Free	9.2%	35%	Free	
8708.99	--Other						
8708.99.10.00	---For the tractors of heading No. 87.01 accorded an MFN rate of free in the Schedule	-	Free	Free	Free	Free	*
8708.99.90.	---Other		Free	9.2%	35%	Free	
	-----For the power train						
11	------Half-shafts and drive shafts	-					
12	------Universal joints	-					*
19	------Other parts and accessories for the power train	-					*
20	-----For the suspension	-					*
30	-----For the cooling system	-					
	-----For the steering system						
41	------Tie rod assemblies	-					
42	------Idler arms	-					
49	------Other parts and accessories for the steering system	-					*
	-----Frames and frame components						
51	------Frames	-					
52	------Frame components	-					
90	-----Other parts and accessories	-					*

TABLE 87.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
87.09	**Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.**						
	-Vehicles						
8709.11.00.	—Electrical		2.5%	9.2%	35%	2.5%	
10	-----Work trucks	No.					*
20	-----Tractors	No.					*
8709.19	—Other						
8709.19.10.00	---Work trucks	No.	2.5%	9.2%	35%	2.5%	*
	---Tractors						*
8709.19.21.00	----Yard shunting tractors (terminal tractors)	No.	2.5%	9.2%	35%	2.5%	*
8709.19.29.00	----Other	No.	Free	Free	Free	Free	*
8709.90	-Parts						
8709.90.10.00	---Of internal combustion tractors	-	Free	Free	Free	Free	*
8709.90.90.00	---Other parts	-	2.5%	9.2%	35%	2.5%	*
87.10 **8710.00.00.**	**Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons,and parts of such vehicles . . . . .**		2.5%	9.2%	35%	2.5%	
10	-----Vehicles	No.					
90	-----Parts	-					
87.11	**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**						
8711.10.00.	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc		Free	12.5%	30%	Free	
10	-----All-terrain cycles	No.					
90	-----Other	No.					
8711.20.00.	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc .		Free	12.5%	30%	Free	
10	-----All-terrain cycles	No.					
90	-----Other	No.					

TABLE 87.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 87-12

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
8711.30.00.	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc .		Free	8%	30%	Free	
10	-----All-terrain cycles	No.					
90	-----Other	No.					
8711.40.00.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc .	No.	Free	8%	30%	Free	
8711.50.00.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	No.	Free	8%	30%	Free	
8711.90.00.00	-Other	No.	Free	8%	30%	Free	
87.12 **8712.00.00.00**	**Bicycles and other cycles (including delivery tricycles), not motorised**	No.	13.2%	13.2%	30%	8.5%	*
87.13	**Invalid carriages, whether or not motorised or otherwise mechanically propelled.**						*
8713.10.00.00	-Not mechanically propelled	No.	Free	9.2%	15%	Free	
8713.90.00.00	-Other	No.	Free	9.2%	15%	Free	
87.14	**Parts and accessories of vehicles of heading Nos. 87.11 to 87.13.**						
	-Of motorcycles (including mopeds)						
8714.11.00.00	--Saddles	-	Free	8%	30%	Free	
8714.19.00.00	--Other	-	Free	8%	30%	Free	
8714.20.00.00	-Of invalid carriages	-	Free	9.2%	15%	Free	*
	-Other						
8714.91.00.00	--Frames and forks, and parts thereof	-	10.2%	10.2%	45%	6.5%	
8714.92.00.00	--Wheel rims and spokes	-	10.2%	10.2%	45%	6.5%	
8714.93.00.00	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	-	10.2%	10.2%	45%	6.5%	
8714.94.00.00	--Brakes, including coaster braking hubs, and hub brakes, and parts thereof	-	10.2%	10.2%	45%	6.5%	

TABLE 87.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
8714.95.00.00	--Saddles	-	11.3%	11.3%	30%	7.5%	
8714.96.00.00	--Pedals and crank-gear, and parts thereof .	-	10.2%	10.2%	45%	6.5%	
8714.99	--Other						
8714.99.10.00	---Of side-cars	-	Free	8%	30%	Free	
8714.99.20.00	---Of bicycles or of other cycles	-	10.2%	10.2%	45%	6.5%	
87.15							
8715.00.00.	**Baby carriages and parts thereof . . . . . .**		12.5%	12.5%	35%	8%	
10	-----Baby carriages	No.					
90	-----Parts	-					
87.16	**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.**						
8716.10	-Trailers and semi-trailers of the caravan type, for housing or camping						
8716.10.10.00	---For housing	No.	10%	15%	30%	10%	
8716.10.20.	---For camping		10%	10.2%	30%	6.5%	
10	-----Tent trailers	No.					
90	-----Other	No.					
8716.20	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes						
8716.20.10.00	---Automatic bale stacking wagons	No.	Free	Free	Free	Free	
8716.20.90.00	---Other	No.	10%	10.2%	30%	6.5%	
	-Other trailers and semi-trailers for the transport of goods						
8716.31.00.00	--Tanker trailers and tanker semi-trailers .	No.	10%	15%	30%	10%	
8716.39	--Other						
8716.39.10.00	---Farm, logging or freight wagons	No.	Free	8%	30%	Free	
8716.39.20.	---Trailers and semi-trailers, for the tractors of tariff item No. 8701.20.00 or for the motor vehicles of heading No. 87.04		10%	15%	30%	10%	*
10	-----Van-type	No.					
20	-----Lowbed	No.					
90	-----Other	No.					
	---Other trailers and semi-trailers						*
8716.39.91.00	----For boats	No.	10%	10.2%	30%	6.5%	*
8716.39.92.00	----For livestock, of aluminum construction, drop centre, g.v.w. 11,778 kg or more, of a length exceeding 12 m	No.	Free	Free	30%	Free	*
8716.39.93.00	----For horses	No.	10%	10.2%	30%	6.5%	*
8716.39.99.00	----Other	No.	10.2%	10.4%	30%	6.5%	*

TABLE 87.2: (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 87-14

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
8716.40.00.00	-Other trailers and semi-trailers	No.	10%	15%	30%	10%	
8716.80	-Other vehicles						
8716.80.10.00	---For the transport of persons	No.	Free	6.8%	15%	Free	
8716.80.20.00	---For the transport of goods	No.	10%	10.2%	30%	6.5%	
8716.90	-Parts						
8716.90.10.00	---For the wagons of tariff item No. 8716.20.10; hitches and couplings for use on the farm	–	Free	Free	Free	Free	*
8716.90.20.	---For the vehicles of tariff item No. 8716.39.10		Free	8%	30%	Free	*
10	-----Axles and parts	–					*
90	-----Other parts	–					*
8716.90.30.	---For the vehicles of tariff item No. 8716.80.10		Free	6.8%	15%	Free	*
10	-----Axles and parts	–					*
90	-----Other parts	–					*
8716.90.90.	---Other parts		10%	10.2%	35%	6.5%	*
10	-----Axles and parts	–					*
90	-----Other parts	–					*

CHAPTER 87

APPENDIX

Chapter 87

VEHICLES OTHER THAN RAILWAY
OR TRAMWAY ROLLING-STOCK,
AND PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2. For the purpose of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.

3. For the purpose of heading No. 87.02, the expression "public-transport type passenger motor vehicles" means vehicles designed for the transport of ten persons or more (including the driver).

4. Motor chassis fitted with cabs fall in heading Nos. 87.02 to 87.04, and not in heading No. 87.06.

5. Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.01.

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
87.01		**Tractors (other than tractors of heading No. 87.09).**					
8701.10		-Pedestrian controlled tractors					
8701.10.10	00	---Powered by an internal combustion engine	No	Free	Free	Free	Free
8701.10.90	00	---Other	No	Free	9.2%	27.5%	Free
8701.20.00		-Road tractors for semi-trailers		Free	9.2%	27.5%	Free
		-----New:					
	11	*------g.v.w. not exceeding 10 tonnes*	No				
	12	*------g.v.w. exceeding 10 tonnes but not exceeding 15 tonnes*	No				
	13	*------g.v.w. exceeding 15 tonnes*	No				
	20	*-----Used*	No				
8701.30		-Track-laying tractors					
8701.30.10		---Powered by an internal combustion engine		Free	Free	Free	Free
	10	*-----New*	No				
	20	*-----Used*	No				
8701.30.90	00	---Other	No	Free	9.2%	27.5%	Free
8701.90		-Other					
8701.90.10		---Powered by an internal combustion engine		Free	Free	Free	Free
		-----New:					
	11	*------Lawn and garden tractors*	No				
	19	*------Other*	No				
	20	*-----Used*	No				
8701.90.90	00	---Other	No	Free	9.2%	27.5%	Free
87.02		**Public-transport type passenger motor vehicles.**					
8702.10.00	00	-With compression-ignition internal combustion piston engine (diesel or semi-diesel)	No	Free	9.2%	27.5%	Free
8702.90.00	00	-Other	No	Free	9.2%	27.5%	Free
87.03		**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.**					
8703.10		-Vehicles specially designed for travelling on snow; golf carts and similar vehicles					
8703.10.10	00	---Snowmobiles	No	Free	Free	-	Free
8703.10.90		---Other		Free	9.2%	27.5%	Free
		-----Golf carts:					
	11	*------Powered by an electric motor*	No				
	19	*------Other*	No				
		-----Other:					
	91	*------Powered by an electric motor*	No				
	99	*------Other*	No				
		-Other vehicles, with spark-ignition internal combustion reciprocating piston engine:					
8703.21.00		--Of a cylinder capacity not exceeding 1,000cc		Free	9.2%	27.5%	Free
	10	*-----All-terrain vehicles*	No				
	90	*-----Other*	No				

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
8703.22.00	00	--Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc.....	No	Free	9.2%	27.5%	Free
8703.23.00	00	--Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc.....	No	Free	9.2%	27.5%	Free
8703.24.00	00	--Of a cylinder capacity exceeding 3,000cc..............................	No	Free	9.2%	27.5%	Free
		-Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):					
8703.31.00	00	--Of a cylinder capacity not exceeding 1,500cc..............................	No	Free	9.2%	27.5%	Free
8703.32.00	00	--Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc.....	No	Free	9.2%	27.5%	Free
8703.33.00	00	--Of a cylinder capacity exceeding 2,500cc..............................	No	Free	9.2%	27.5%	Free
8703.90.00		-Other..................................		Free	9.2%	27.5%	Free
	10	-----*Powered by an electric motor*.......	No				
	90	-----*Other*.............................	No				
87.04		**Motor vehicles for the transport of goods.**					
8704.10.00	00	-Dumpers designed for off-highway use...	No	Free	9.2%	25%	Free
		-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):					
8704.21.00		--g.v.w. not exceeding 5 tonnes.........		Free	9.2%	27.5%	Free
	10	-----*g.v.w. not exceeding 2 tonnes*......	No				
	20	-----*g.v.w. exceeding 2 tonnes but not exceeding 3 tonnes*.................	No				
	30	-----*g.v.w. exceeding 3 tonnes but not exceeding 5 tonnes*.................	No				
8704.22.00		--g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes..................		Free	9.2%	27.5%	Free
	10	-----*g.v.w. exceeding 5 tonnes but not exceeding 10 tonnes*................	No				
	20	-----*g.v.w. exceeding 10 tonnes but not exceeding 15 tonnes*................	No				
	30	-----*g.v.w. exceeding 15 tonnes but not exceeding 20 tonnes*................	No				
8704.23.00	00	--g.v.w. exceeding 20 tonnes...........	No	Free	9.2%	27.5%	Free
		-Other, with spark-ignition internal combustion piston engine:					
8704.31.00		--g.v.w. not exceeding 5 tonnes.........		Free	9.2%	27.5%	Free
	10	-----*g.v.w. not exceeding 2 tonnes*......	No				
	20	-----*g.v.w. exceeding 2 tonnes but not exceeding 3 tonnes*.................	No				
	30	-----*g.v.w. exceeding 3 tonnes but not exceeding 5 tonnes*.................	No				
8704.32.00		--g.v.w. exceeding 5 tonnes.............		Free	9.2%	27.5%	Free
	10	-----*g.v.w. exceeding 5 tonnes but not exceeding 10 tonnes*................	No				
	20	-----*g.v.w. exceeding 10 tonnes but not exceeding 15 tonnes*................	No				
	30	-----*g.v.w. exceeding 15 tonnes but not exceeding 20 tonnes*................	No				
	40	-----*g.v.w. exceeding 20 tonnes*.........	No				
8704.90.00	00	-Other..................................	No	Free	9.2%	27.5%	Free

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
87.05		**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, wreckers, mobile cranes, fire fighting vehicles, concrete-mixers, road sweepers, spraying vehicles, mobile work-shops, mobile radiological units).**					
8705.10.00	00	-Mobile cranes..........................	No	2.5%	9.2%	35%	2.5%
8705.20.00		-Mobile drilling derricks...............		2.5%	9.2%	35%	2.5%
	10	-----*For drilling oil or natural gas wells*..........................	No				
	20	-----*For drilling water wells*...........	No				
	90	-----*Other*............................	No				
8705.30.00	00	-Fire fighting vehicles.................	No	Free	10.2%	35%	Free
8705.40.00	00	-Concrete-mixers........................	No	2.5%	9.2%	35%	2.5%
8705.90.00	00	-Other..................................	No	2.5%	9.2%	35%	2.5%
87.06							
8706.00		**Chassis fitted with engines, for the motor vehicles of heading Nos. 87.01 to 87.05.**					
8706.00.10	00	---For the tractors of item No. 8701.10.10, 8701.30.10 or 8701.90.10.	No	Free	Free	Free	Free
8706.00.90		---Other................................		Free	9.2%	35%	Free
	10	-----*For the motor vehicles of heading No. 87.02*.........................	No				
	90	-----*Other*............................	No				
87.07		**Bodies (including cabs), for the motor vehicles of heading Nos. 87.01 to 87.05.**					
8707.10.00	00	-For the vehicles of heading No. 87.03..	No	Free	9.2%	35%	Free
8707.90		-Other					
8707.90.10	00	---Camper bodies........................	No	12.3%	12.3%	30%	8%
		---Other:					
8707.90.91	00	----Cabs for the tractors of item No. 8701.10.10, 8701.30.10 or 8701.90.10	No	Free	Free	Free	Free
8707.90.99	00	----Other...............................	No	Free	9.2%	35%	Free
87.08		**Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05.**					
8708.10.00	00	-Bumpers and parts thereof..............	-	Free	9.2%	35%	Free
		-Other parts and accessories of bodies (including cabs):					
8708.21.00	00	--Safety seat belts.....................	-	Free	9.2%	35%	Free
8708.29		--Other					
8708.29.10	00	---For the tractors of item No. 8701.10.10, 8701.30.10 or 8701.90.10.	-	Free	Free	Free	Free
8708.29.20	00	---Truck caps...........................	-	12.3%	12.3%	30%	8%
8708.29.90	00	---Other................................	-	Free	9.2%	35%	Free
		-Brakes and servo-brakes and parts thereof:					
8708.31		--Mounted brake linings					
8708.31.10	00	---For the tractors of item No. 8701.10.10, 8701.30.10 or 8701.90.10.	-	Free	Free	Free	Free
8708.31.90	00	---Other................................	-	Free	9.2%	35%	Free
8708.39		--Other					

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
8708.39.10	00	---For the tractors of item No. 8701.10.10, 8701.30.10 or 8701.90.10.	-	Free	Free	Free	Free
8708.39.90		---Other..................................		Free	9.2%	35%	Free
	10	-----*Brake cylinders*....................	-				
	20	-----*Disc brake caliper assemblies*......	-				
	30	-----*Brake drums*........................	-				
	90	-----*Other*..............................	-				
8708.40		-Transmissions					
8708.40.10	00	---For the tractors of item No. 8701.10.10, 8701.30.10 or 8701.90.10.	-	Free	Free	Free	Free
8708.40.90	00	---Other..................................	-	Free	9.2%	35%	Free
8708.50		-Drive-axles with differential, whether or not provided with other transmission components					
8708.50.10	00	---For the tractors of item No. 8701.10.10, 8701.30.10 or 8701.90.10.	-	Free	Free	Free	Free
8708.50.90	00	---Other..................................	-	Free	9.2%	35%	Free
8708.60		-Non-driving axles and parts thereof					
8708.60.10	00	---For the tractors of item No. 8701.10.10, 8701.30.10 or 8701.90.10.	-	Free	Free	Free	Free
8708.60.90	00	---Other..................................	-	Free	9.2%	35%	Free
8708.70		-Road wheels and parts and accessories thereof					
8708.70.10	00	---For the tractors of item No. 8701.10.10, 8701.30.10 or 8701.90.10.	-	Free	Free	Free	Free
8708.70.90		---Other..................................		Free	9.2%	35%	Free
	10	-----*Hub-caps*...........................	-				
	20	-----*Rim base sections*..................	-				
	30	-----*Locking ring sections*..............	-				
	90	-----*Other*..............................	-				
8708.80.00	00	-Suspension shock-absorbers...............	-	Free	9.2%	35%	Free
		-Other parts and accessories:					
8708.91		--Radiators					
8708.91.10	00	---For the tractors of item No. 8701.10.10, 8701.30.10 or 8701.90.10.	-	Free	Free	Free	Free
8708.91.90	00	---Other..................................	-	Free	9.2%	35%	Free
8708.92		--Mufflers and exhaust pipes					
8708.92.10	00	---For the tractors of item No. 8701.10.10, 8701.30.10 or 8701.90.10.	-	Free	Free	Free	Free
8708.92.90		---Other..................................		Free	9.2%	35%	Free
	10	-----*Mufflers*...........................	-				
	20	-----*Exhaust pipes*......................	-				
8708.93		--Clutches and parts thereof					
8708.93.10	00	---For the tractors of item No. 8701.10.10, 8701.30.10 or 8701.90.10.	-	Free	Free	Free	Free
8708.93.90	00	---Other..................................	-	Free	9.2%	35%	Free
8708.94		--Steering wheels, steering columns and steering boxes					
8708.94.10	00	---For the tractors of item No. 8701.10.10, 8701.30.10 or 8701.90.10.	-	Free	Free	Free	Free
8708.94.90	00	---Other..................................	-	Free	9.2%	35%	Free
8708.99		--Other					
8708.99.10	00	---For the tractors of item No. 8701.10.10, 8701.30.10 or 8701.90.10.	-	Free	Free	Free	Free
8708.99.90		---Other..................................		Free	9.2%	35%	Free
		-----*For the power train:*					
	11	------*Half-shafts and drive shafts*......	-				
	12	------*Differentials, including axle housing*.........................	-				
	13	------*Universal joints*..................	-				
	19	------*Other*.............................	-				
		-----*For the suspension:*					
	21	------*MacPherson strut cartridges*.......	-				

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
8708.99.90 cont'd	29	------*Other*..............................	-				
	30	-----*For the cooling system*.............	-				
		-----*For the steering system:*					
	41	------*Tie rod assemblies*................	-				
	42	------*Idler arms*........................	-				
	49	------*Other*.............................	-				
		-----*Frames and frame components:*					
	51	------*Frames*............................	-				
	52	------*Frame components*..................	-				
		-----*Other:*					
	91	------*Catalytic converters*..............	-				
	99	------*Other*.............................	-				
87.09		**Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.**					
		-Vehicles:					
8709.11.00		--Electrical............................		2.5%	9.2%	35%	2.5%
	10	-----*Tractors*...........................	No				
	90	-----*Other*..............................	No				
8709.19		--Other					
		---Tractors (other than tractors of heading No. 87.01):					
8709.19.11	00	----Yard shunting tractors (terminal tractors) and tractors not powered by an internal combustion engine....	No	2.5%	9.2%	35%	2.5%
8709.19.19	00	----Other...............................	No	Free	Free	Free	Free
8709.19.90	00	---Other................................	No	2.5%	9.2%	35%	2.5%
8709.90		-Parts					
8709.90.10	00	---Parts of internal combustion tractors other than the tractors of item No. 8709.19.11.................	-	Free	Free	Free	Free
8709.90.90	00	---Other................................	-	2.5%	9.2%	35%	2.5%
87.10							
8710.00.00		**Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles**..............................		2.5%	9.2%	35%	2.5%
	10	-----*Vehicles*...........................	No				
	90	-----*Parts*..............................	-				
87.11		**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**					
8711.10.00		-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc..........................		Free	12.5%	30%	Free
	10	-----*All-terrain cycles*.................	No				
	90	-----*Other*..............................	No				
8711.20.00		-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc.	-	Free	12.5%	30%	Free
	10	-----*All-terrain cycles*.................	No				
	90	-----*Other*..............................	No				

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
8711.30.00		-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc		Free	8%	30%	Free
	10	-----*All-terrain cycles*	No				
	90	-----*Other*	No				
8711.40.00	00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	No	Free	8%	30%	Free
8711.50.00	00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc	No	Free	8%	30%	Free
8711.90.00	00	-Other	No	Free	8%	30%	Free
87.12							
8712.00.00		**Bicycles and other cycles (including delivery tricycles), not motorized**		13.2%	13.2%	30%	8.5%
	10	-----*Twelve-speed*	No				
	20	-----*Ten-speed*	No				
	30	-----*Five-speed*	No				
	40	-----*Three-speed*	No				
	50	-----*Single-speed*	No				
	90	-----*Other*	No				
87.13		**Wheelchairs, whether or not motorized or otherwise mechanically propelled.**					
8713.10.00	00	-Not mechanically propelled	No	Free	9.2%	15%	Free
8713.90.00	00	-Other	No	Free	9.2%	15%	Free
87.14		**Parts and accessories of vehicles of heading Nos. 87.11 to 87.13.**					
		-Of motorcycles (including mopeds):					
8714.11.00	00	--Saddles	-	Free	8%	30%	Free
8714.19.00	00	--Other	-	Free	8%	30%	Free
8714.20.00	00	-Of wheelchairs	-	Free	9.2%	15%	Free
		-Other:					
8714.91.00	00	--Frames and forks, and parts thereof	-	10.2%	10.2%	45%	6.5%
8714.92.00	00	--Wheel rims and spokes	-	10.2%	10.2%	45%	6.5%
8714.93.00	00	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	-	10.2%	10.2%	45%	6.5%
8714.94.00	00	--Brakes, including coaster braking hubs, and hub brakes, and parts thereof	-	10.2%	10.2%	45%	6.5%
8714.95.00	00	--Saddles	-	11.3%	11.3%	30%	7.5%
8714.96.00	00	--Pedals and crank-gear, and parts thereof	-	10.2%	10.2%	45%	6.5%
8714.99		--Other					
8714.99.10	00	---Of side-cars	-	Free	8%	30%	Free
8714.99.20	00	---Of bicycles or of other cycles	-	10.2%	10.2%	45%	6.5%
87.15							
8715.00.00		**Baby carriages and parts thereof**		12.5%	12.5%	35%	8%
	10	-----*Baby carriages*	No				
	90	-----*Parts*	-				

APPENDIX 1: (CONCL.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
87.16		**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.**					
8716.10		-Trailers and semi-trailers of the carayan type, for housing or camping					
8716.10.10	00	---For housing...........................	No	10%	15%	30%	10%
8716.10.20		---For camping...........................		10%	10.2%	30%	6.5%
	10	-----*Tent trailers*.....................	No				
	90	-----*Other*.............................	No				
8716.20		-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes					
8716.20.10	00	---Automatic bale stacking wagons.......	No	Free	Free	Free	Free
8716.20.90	00	---Other.................................	No	10%	10.2%	30%	6.5%
		-Other trailers and semi-trailers for the transport of goods:					
8716.31.00	00	--Tanker trailers and tanker semi-trailers..........................	No	10%	15%	30%	10%
8716.39		--Other					
8716.39.10	00	---Farm, logging or freight wagons......	No	Free	8%	30%	Free
8716.39.20		---Semi-trailers and trailers for the tractors of item No. 8701.20.00 and for the vehicles of heading No. 87.04		10%	15%	30%	10%
	10	-----*Van-type*..........................	No				
	20	-----*Lowbed*............................	No				
	90	-----*Other*.............................	No				
8716.39.90		---Other.................................		10%	10.2%	30%	6.5%
	10	-----*For boats*.........................	No				
	20	-----*For horses*........................	No				
	90	-----*Other*.............................	No				
8716.40.00	00	-Other trailers and semi-trailers.......	No	10%	15%	30%	10%
8716.80		-Other vehicles					
8716.80.10	00	---For the transport of persons.........	No	Free	6.8%	15%	Free
8716.80.20	00	---For the transport of goods...........	No	10%	10.2%	30%	6.5%
8716.90		-Parts					
8716.90.10	00	---For the wagons of item No. 8716.20.10; hitches and couplings for use on the farm..................	-	Free	Free	Free	Free
8716.90.20	00	---For the vehicles of item No. 8716.80.10..............................	-	Free	6.8%	15%	Free
8716.90.30	00	---For the vehicles of item No. 8716.39.10..............................	-	Free	8%	30%	Free
8716.90.90	00	---Other.................................	-	10%	10.2%	35%	6.5%

CHAPTER 88

Aircraft, Spacecraft and Parts Thereof

A. Introduction

Proposed Chapter 88 incorporates, in whole or in part, 15 items of the Customs Tariff, as listed below:

35400-1	Manufactures of aluminum, n.o.p.
36215-1	Nickel-plated ware, gilt or electro-plated ware, n.o.p.
41105-2	Logging cars; captive balloons...parts...for use...in logging...
	Machines, n.o.p. ... parts of the foregoing:
42700-1	Other than the following (see 42700-1 to 42700-9)
*44045-1	Aircraft, n.o.p., not including engines ...
44049-1	Aircraft engines, n.o.p. ... for use in the equipment of aircraft
44053-1	Parts of aircraft, n.o.p.
44059-1	Auxiliary power units ... parts ... not made ... for aircraft
44060-1	Civil aircraft; aircraft engines for use in civil aircraft
44061-1	Flight simulator systems, parts thereof, n.o.p.
44062-1	Hinges...magnesium castings...for use in...goods (of)...44060-1
	Radio and television apparatus and parts thereof, n.o.p.:
44533-1	Other than the following (see 44533-2 to 44533-5)
	Manufactures ... of iron or steel ... n.o.p.:
44603-1	Other than the following (see 44603-2 to 44603-5)
56300-1	Clothing ... of man-made fibres or filaments ... glass fibres ...
61800-1	Rubber cement and ... manufactures of rubber and gutta percha, n.o.p.

B. The Board's Analysis and Recommendations

The Board received submissions from the Aerospace Industries Association of Canada and the Air Transport Association of Canada which advised that the duty-free provisions of Chapter 88 of the draft Schedule did not cover all the goods classified to, and entering duty free under, the relevant items of the Customs Tariff, particularly with respect to parts of aircraft, aircraft engines, and airborne aircraft equipment and, in turn, to their parts. This disparity will be greater now that the Board's recommendations under Reference 157 with respect to tariff item 44059-1 have been implemented,(1) whereby free importation under this item will no longer be conditional upon whether the aforesaid parts are of types and sizes not made in Canada. In addition, it was noted that the scope for duty-free entry has been broadened still further with the implementation of tariff item 44063-1, introduced in the Budget of May 23, 1985, covering goods not provided for in other tariff items pertaining to aircraft.

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) The Board's recommendations in relation to tariff item 44059-1 were put into effect by the Budget Resolutions of February 26, 1986.

The Air Transport Association of Canada urged the Board to recommend the inclusion in the Supplementary Annex of a provision for free entry for parts and components of civil aircraft, with a listing of all headings and subheadings in the proposed Schedule which would be affected by this Annex item, as determined by the GATT Agreement on Trade in Civil Aircraft. In addition, to make sure that current free access is maintained for engines, other parts of aircrafts and, in turn, parts thereof, the Association suggested that all current relevant tariff items - namely, 44053-1, 44057-1, 44059-1 (as recommended in Reference 157), 44061-1, 44062-1 and 44063-1 - be listed to the aforementioned general provision in the Annex. The Board considered, however, that the use of the term "maintenance" would broden the scope of this item and does not recommend this inclusion.

The Aerospace Industries Association of Canada proposed that the existence of free entry for parts and components of military aircraft, as well as civil aircraft, should be specifically recognized. It also suggested that the end-use coverage of new tariff item 44063-1 be expanded by the addition of the words "when used for maintenance of aircraft".

Inasmuch as existing tariff provisions appear to provide free entry for virtually all goods to be wrought into or permanently attached to aircraft or aircraft engines - including parts of such goods, whether for civil or military use, with the exception of seat covers of textile fabrics - the Board has concluded that the various provisions could be consolidated in the Annex as follows:

		MFN
4415	Articles and materials, other than seat covers of textile fabric or those goods eligible for the benefits of the Agreement on Trade for Civil Aircraft Annex, for use in aircraft, aircraft engines, airborne aircraft equipment or parts thereof	Free
4430	Goods (other than those eligible for the benefits of the Machinery Remission Program, the benefits of Annex item No. 4415 or the benefits of the Agreement on Trade for Civil Aircraft), for the manufacture or repair of aircraft, aircraft engines or parts thereof	Free

The foregoing Annex provisions are recommended based on the preliminary and supplementary briefs submitted prior and subsequent to the July 30, 1986 Public Hearing, especially those issues raised by the Aerospace Industries Association concerning the Annex items. The Board anticipates that the above recommendations satisfy the concerns presented by the two Associations. Each item, however, will be subject to further study during the course of Phase V, early in 1987.

Existing tariff item 44061-1 provides free entry for "flight simulator systems; parts thereof, n.o.p." Under the GATT Agreement, all ground flight simulator systems and their parts and components are to be accorded free entry. These systems, and parts thereof not excluded by Note 2 to Section XVII, are provided for in tariff line 8805.20.00 at Free MFN.

Reflecting the request of the Air Transport Association of Canada, a full preliminary listing of all the HS headings and subheadings which would be subject to the provisions of the GATT Agreement on Trade in Civil Aircraft has been supplied to the Board by the Department of Finance for inclusion in the Supplementary Annex. The accuracy and completeness of this listing will be a subject for discussion at a later hearing. In all, a total of 16 Chapters are shown as being affected.

Consequent to previous Reference 159 the MFN rate pertaining to tariff item 44533-1, "Radio and television apparatus and parts thereof, n.o.p.", was adjusted from 9.2 p.c. to 9.5 p.c. As based on cross-reference data, this existing tariff item determines the MFN rates for two tariff lines in the draft schedule under heading Nos. 88.02 and 88.03. To reflect this recent rate adjustment, the Board recommends that, for tariff lines 8802.50.00 and 8803.90.10, the MFN rate be revised from 9.2% to 9.5%. (See Table 88.2).

With respect to Chapter 88, the Board's recommended nomenclature changes are included in Table 88.1.

Table 88.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
8801.10.00.10	New class -----Gliders . . . . Planeurs	5
8801.10.00.20	New class -----Hang gliders . . . . Ailes delta	5
88.02	Other aircraft (for example, helicopters, aeroplanes (airplanes)); spacecraft (including satellites) and spacecraft launch vehicles . . .	1
8802.11.00.10	Renumber 8802.11.00.20	5
8802.11.00.20	Renumber 8802.11.00.10	5
8802.12.00.10	Renumber 8802.12.00.20	5
8802.12.00.20	Renumber 8802.12.00.10	5
8802.20.00	-Aeroplanes (airplanes) and other aircraft, of an unladen weight not exceeding 2,000 kg . . .	1
8802.20.00.10	Renumber 8802.20.00.20	5
8802.20.00.20	Renumber 8802.20.00.10	5
8802.30.00	-Aeroplanes (airplanes) and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	1
8802.30.00.10	Renumber 8802.30.00.20	5
8802.30.00.20	Renumber 8802.30.00.10	5
8802.40.00	-Aeroplanes (airplanes) and other aircraft, of an unladen weight exceeding 15,000 kg	1
8802.40.00.10	Renumber 8802.40.00.20	5
8802.40.00.20	Renumber 8802.40.00.10	5

TABLE 88.1 (CONCL.)

HS Code	Description of Goods	Reason for Change
8803.30.00.00	-Other parts of aeroplanes (airplanes) or helicopters	1
8804.00.91.00	----Of tail chutes, ejector chutes or rotochutes . . . . De parachutes d'empennage, de parachutes éjecteurs ou de rotochutes	2
8805.20.00.10	-----Ground flying trainers (flight simulators) . . . . Appareils au sol d'entrainement au vol (simulateurs de vol)	5

Chapter 88

AIRCRAFT, SPACECRAFT AND PARTS THEREOF

(No Legal Notes were received and no Canadian Legal Notes are recommended for this Chapter)

TABLE 88.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
88.01	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**						
8801.10.00.	-Gliders and hang gliders		Free	Free	27.5%	Free	*
10	-----Gliders	No.					*
20	-----Hang gliders	No.					*
8801.90.00.00	-Other	No.	Free	Free	27.5%	Free	
88.02	**Other aircraft (for example, helicopters, aeroplanes (airplanes)); spacecraft (including satellites) and spacecraft launch vehicles.**						*
	-Helicopters						
8802.11.00.	--Of an unladen weight not exceeding 2,000 kg		Free	Free	27.5%	Free	
10	-----Military	No.					*
20	-----Civil	No.					*
8802.12.00.	--Of an unladen weight exceeding 2,000 kg .		Free	Free	27.5%	Free	
10	-----Military	No.					*
20	-----Civil	No.					*
8802.20.00.	-Aeroplanes (airplanes) and other aircraft, of an unladen weight not exceeding 2,000 kg		Free	Free	27.5%	Free	*
10	-----Military	No.					*
20	-----Civil	No.					*
8802.30.00.	-Aeroplanes (airplanes) and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg		Free	Free	27.5%	Free	*
10	-----Military	No.					*
20	-----Civil	No.					*
8802.40.00.	-Aeroplanes (airplanes) and other aircraft, of an unladen weight exceeding 15,000 kg .		Free	Free	27.5%	Free	*
10	-----Military	No.					*
20	-----Civil	No.					*
8802.50.00.00	-Spacecraft (including satellites) and spacecraft launch vehicles	No.	Free	9.5%	25%	Free	*

TABLE 88.2: (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 88-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
88.03	**Parts of goods of heading No. 88.01 or 88.02.**						
8803.10.00.00	-Propellers and rotors and parts thereof . .	-	Free	Free	27.5%	Free	
8803.20.00.00	-Under-carriages and parts thereof	-	Free	Free	27.5%	Free	
8803.30.00.00	-Other parts of aeroplanes (airplanes) or helicopters	-	Free	Free	27.5%	Free	*
8803.90	-Other						
8803.90.10.00	---Of spacecraft	-	Free	9.5%	35%	Free	*
8803.90.90.00	---Other	-	Free	Free	27.5%	Free	
88.04	**Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto.**						
8804.00.10.00	---Tail chutes, ejector chutes and rotochutes	No.	Free	Free	27.5%	Free	
8804.00.80.00	---Other parachutes	No.	20%	25%	50%	-	
	---Parts and accessories						
8804.00.91.00	----Of tail chutes, ejector chutes or rotochutes	-	Free	Free	27.5%	Free	*
8804.00.99.00	----Other	-	10.2%	10.2%	35%	6.5%	
88.05	**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.**						
8805.10.00.00	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	-	2.5%	9.2%	35%	2.5%	
8805.20.00.	-Ground flying trainers and parts thereof		Free	Free	30%	Free	
10	-----Ground flying trainers (flight simulators)	No.					*
90	-----Parts	-					

CHAPTER 88

APPENDIX

Chapter 88

AIRCRAFT, SPACECRAFT AND PARTS THEREOF

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
88.01		**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**					
8801.10.00	00	-Gliders and hang gliders...............	No	Free	Free	27.5%	Free
8801.90.00	00	-Other.................................	No	Free	Free	27.5%	Free
88.02		**Other aircraft (for example, helicopters, airplanes); spacecraft (including satellites) and spacecraft launch vehicles.**					
		-Helicopters:					
8802.11.00		--Of an unladen weight not exceeding 2,000kg.............................		Free	Free	27.5%	Free
	10	-----*Civil*..............................	No				
	20	-----*Military*...........................	No				
8802.12.00		--Of an unladen weight exceeding 2,000kg		Free	Free	27.5%	Free
	10	-----*Civil*..............................	No				
	20	-----*Military*...........................	No				
8802.20.00		-Airplanes and other aircraft, of an unladen weight not exceeding 2,000kg...		Free	Free	27.5%	Free
	10	-----*Civil*..............................	No				
	20	-----*Military*...........................	No				
8802.30.00		-Airplanes and other aircraft, of an unladen weight exceeding 2,000kg but not exceeding 15,000kg................		Free	Free	27.5%	Free
	10	-----*Civil*..............................	No				
	20	-----*Military*...........................	No				
8802.40.00		-Airplanes and other aircraft, of an unladen weight exceeding 15,000kg......		Free	Free	27.5%	Free
	10	-----*Civil*..............................	No				
	20	-----*Military*...........................	No				
8802.50.00	00	-Spacecraft (including satellites) and spacecraft launch vehicles.............	No	Free	9.2%	25%	Free
88.03		**Parts of goods of heading No. 88.01 or 88.02.**					
8803.10.00	00	-Propellers and rotors and parts thereof	-	Free	Free	27.5%	Free
8803.20.00	00	-Under-carriages and parts thereof......	-	Free	Free	27.5%	Free
8803.30.00	00	-Other parts of airplanes or helicopters	-	Free	Free	27.5%	Free
8803.90		-Other					
8803.90.10	00	---Of spacecraft........................	-	Free	9.2%	35%	Free
8803.90.90	00	---Other................................	-	Free	Free	27.5%	Free
88.04							
8804.00		**Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto.**					
8804.00.10	00	---Tail chutes, ejector chutes and rotochutes...........................	No	Free	Free	27.5%	Free
8804.00.80	00	---Other parachutes.....................	No	20%	25%	50%	-
		---Parts and accessories:					
8804.00.91	00	----For tail chutes, ejector chutes and rotochutes..........................	-	Free	Free	27.5%	Free
8804.00.99	00	----Other...............................	-	10.2%	10.2%	35%	6.5%

APPENDIX 1: (CONCL.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
88.05		**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.**					
8805.10.00	00	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof..........................	-	2.5%	9.2%	35%	2.5%
8805.20.00		-Ground flying trainers and parts thereof....................................		Free	Free	30%	Free
	10	-----*Ground flying trainers*.............	No				
	90	-----*Parts*..............................	-				

CHAPTER 89

Ships, Boats and Floating Structures

A. Introduction

Proposed Chapter 89 incorporates, in whole or in part, nine items of the Customs Tariff, as listed below:

41100-1	Machines...for...sawing lumber...parts thereof...for...logging,...
	Ships, vessels, dredges ... other water borne craft ...:
*44000-1	Other than the following
*44001-1	Drilling ships ... drilling rigs ... drilling platforms ...
*44002-1	Ships and other vessels, for ... the commercial fishing industry ...
44003-1	Boats ... sail boats ... canoes ... not exceeding 9.2 meters ...
*44005-1	Yachts and pleasure boats, exceeding 9.2 metres in length overall
*44006-1	Life boats ... to encourage the saving of human life
*44009-1	Racing shells ... imported by amateur rowing clubs ...
	Electric apparatus and complete parts thereof, n.o.p.:
44524-1	Other than the following (see 44524-2 to 44524-6)(1)

B. The Board's Analysis and Recommendations

The Board did not receive any submissions specific to Chapter 89.

The Board's analysis of Chapter 89 did not indicate any changes in rates of duty which would invoke the Board's criteria for the restoration of rate. However, the rate of duty proposed for tariff line 8903.99.91 does not reflect the final MTN reduction for tariff item 44005-1. To reflect this oversight, the Board recommends that the MFN rate of 18% under tariff line 8903.99.90 be changed to 15%. The Board notes that this would also require an adjustment to the GP rate for this tariff line, from 12.5% to 10%.(2)

As a result of the Board's recommendations respecting Reference 159, the MFN rate pertaining to tariff item 44524-1, covering electrical apparatus, was revised from 10.2 p.c. to 10.3 p.c. This present tariff item determines the rate for tariff line 8907.90.10 in the draft Schedule, therefore, the MFN rate should be amended to 10.3% (see Table 89.2).

The Board's nomenclature recommendations follow in Table 89.1.

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) Tariff item 44524-1 was revised on November 8, 1984 and five new tariff items (44524-7 to 44524-11) were introduced. Tariff item 44524-2 was deleted from the Customs Tariff as of May 23, 1985.

(2) There also appear to be errors in the GP rate for tariff lines 8901.90.10, 8903.10.00, 8903.91.00, 8903.92.00, 8906.00.10 and 8907.10.00.

Table 89.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
8902.00.10.00	Renumber 8902.00.20.00 ---Of a registered length exceeding 30.5 m . . . D'une longueur enregistrée excédant 30,5 m	2
8902.00.20.00	Renumber 8902.00.10.00 ---Of a registered length not exceeding 30.5 m . . . . D'une longueur enregistrée n'excédant pas 30,5 m	2
8903.99.90	Apply the rates of 8903.99.92 ---Other vessels for pleasure or sports; other rowing boats and canoes . . . . Autres bateaux et embarcations de plaisance ou de sports; autres bateaux à rames et canoës	3&4
8903.99.91.00	Delete this class	4
8903.99.92	Delete this class	4
8903.99.92.10	Renumber 8903.99.90.10	2
8903.99.92.20	Renumber 8903.99.90.20	2
8903.99.92.90	Renumber 8903.99.90.90	2
8905.90.10.00	---Drilling ships and drilling barges Bateaux-foreurs et barges de forage	4
8907.90.90.00	---Other floating structures . . . . Autres engins flottants	3
89.08	Vessels and other floating structures for breaking up (for scrapping)	1

LEGAL NOTE RECOMMENDED BY THE BOARD

Chapter 89

SHIPS, BOATS AND FLOATING STRUCTURES

Legal Note.

*

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

TABLE 89.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
89.01	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**						
8901.10.00.00	-Cruise ships, excursion boats and similar vessels principally designed for the tranport of persons; ferry-boats of all kinds	No.	25%	25%	25%	25%	
8901.20.00.00	-Tankers	No.	25%	25%	25%	25%	
8901.30.00.00	-Refrigerated vessels, other than those of subheading No. 8901.20	No.	25%	25%	25%	25%	
8901.90	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods						
8901.90.10.00	---Open vessels	No.	15%	15%	25%	10%	
8901.90.90.00	---Other	No.	25%	25%	25%	25%	
89.02	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**						
8902.00.10.00	---Of a registered length not exceeding 30.5 m	No.	25%	25%	25%	25%	*
8902.00.20.00	---Of a registered length exceeding 30.5 m .	No.	Free	Free	25%	Free	*
89.03	**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**						
8903.10.00.00	-Inflatable	No.	15%	15%	25%	10%	
	-Other						
8903.91.00.	--Sailboats, with or without auxiliary motor		15%	15%	25%	10%	
10	-----With auxiliary motor	No.					
20	-----Without auxiliary motor	No.					
8903.92.00.	--Motorboats, other than outboard motorboats		15%	15%	25%	10%	
10	-----Cabin cruisers	No.					
	-----Other						
91	------Inboard motorboats	No.					
92	------Inboard/outboard motorboats	No.					

TABLE 89.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
8903.99	—Other						
8903.99.10.00	---Racing shells	No.	Free	Free	25%	Free	
8903.99.90.	---Other vessels for pleasure or sports; other rowing boats and canoes		15%	15%	25%	10%	*
10	-----Outboard motorboats	No.					*
20	-----Canoes	No.					*
90	-----Other	No.					*
89.04							
8904.00.00.00	**Tugs and pusher craft**	No.	25%	25%	25%	25%	
89.05	**Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.**						
8905.10.00.00	-Dredgers	No.	25%	25%	25%	25%	
8905.20	-Floating or submersible drilling or production platforms						
8905.20.10.00	---Drilling platforms	No.	20%	20%	20%	20%	
8905.20.20.00	---Production platforms	No.	25%	25%	25%	25%	
8905.90	-Other						
8905.90.10.00	---Drilling ships and drilling barges . . .	No.	20%	20%	20%	20%	*
8905.90.90.00	---Other	No.	25%	25%	25%	25%	
89.06	**Other vessels, including warships and lifeboats other than rowing boats.**						
8906.00.10.00	---Open vessels	No.	15%	15%	25%	10%	
8906.00.90.00	---Other	No.	25%	25%	25%	25%	
89.07	**Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons).**						
8907.10.00.00	-Inflatable rafts	No.	15%	15%	25%	10%	

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
8907.90	-Other						
8907.90.10.00	---Buoys and beacons	No.	10.3%	10.3%	30%	6.5%	*
8907.90.90.00	---Other floating structures	No.	25%	25%	25%	25%	*
89.08							
8908.00.00.00	**Vessels and other floating structures for breaking up (for scrapping)**	No.	25%	25%	25%	25%	*

CHAPTER 89

APPENDIX

Chapter 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
89.01		**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**					
8901.10.00	00	-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds..............	No	25%	25%	25%	25%
8901.20.00	00	-Tankers..	No	25%	25%	25%	25%
8901.30.00	00	-Refrigerated vessels, other than those of subheading No. 8901.20.............	No	25%	25%	25%	25%
8901.90		-Other vessels for the transport of goods and other vessels for the transport of both persons and goods					
8901.90.10	00	---Open vessels........................	No	15%	15%	25%	10.5%
8901.90.90	00	---Other..................................	No	25%	25%	25%	25%
89.02							
8902.00		**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**					
8902.00.10	00	---Exceeding 30.5m registered length....	No	Free	Free	25%	Free
8902.00.20	00	---Not exceeding 30.5m registered length	No	25%	25%	25%	25%
89.03		**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**					
8903.10.00	00	-Inflatable............................	No	15%	15%	25%	10.5%
		-Other:					
8903.91.00		--Sailboats, with or without auxiliary motor................................		15%	15%	25%	10.5%
	10	-----*With auxiliary motor*.............	No				
	20	-----*Without auxiliary motor*..........	No				
8903.92.00		--Motorboats, other than outboard motorboats...........................		15%	15%	25%	10.5%
	10	-----*Cabin cruisers*.....................	No				
		-----*Other:*					
	91	------*Inboard motorboats*...............	No				
	92	------*Inboard/outboard motorboats*.......	No				
8903.99		--Other					
8903.99.10	00	---Racing shells.......................	No	Free	Free	25%	Free
		---Other:					
8903.99.91	00	----Exceeding 9.2m in length overall....	No	15%	18%	25%	12.5%
8903.99.92		----Not exceeding 9.2m in length overall		15%	15%	25%	10.5%
	10	-----*Outboard motorboats*...............	No				
	20	-----*Canoes*............................	No				
	90	-----*Other*.............................	No				
89.04							
8904.00.00	**00**	**Tugs and pusher craft..................**	No	25%	25%	25%	25%
89.05		**Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.**					

APPENDIX 1: (CONCL.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 89- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
8905.10.00	00	-Dredgers	No	25%	25%	25%	25%
8905.20		-Floating or submersible drilling or production platforms					
8905.20.10	00	---Drilling platforms	No	20%	20%	20%	20%
8905.20.20	00	---Production platforms	No	25%	25%	25%	25%
8905.90		-Other					
8905.90.10	00	---Drilling ships, drilling barges and floating drilling rigs	No	20%	20%	20%	20%
8905.90.90	00	---Other	No	25%	25%	25%	25%
89.06							
8906.00		**Other vessels, including warships and lifeboats other than rowing boats.**					
8906.00.10	00	---Open vessels	No	15%	15%	25%	10.5%
8906.00.90	00	---Other	No	25%	25%	25%	25%
89.07		**Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons).**					
8907.10.00	00	-Inflatable rafts	No	15%	15%	25%	10.5%
8907.90		-Other					
8907.90.10	00	---Buoys and beacons	No	10.2%	10.2%	30%	6.5%
8907.90.90	00	---Other	No	25%	25%	25%	25%
89.08							
8908.00.00	**00**	**Vessels and other floating structures for scrapping**	No	25%	25%	25%	25%

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

Section XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

(No Legal Notes were received and no Canadian Legal Notes are recommended for this Section)

REPORTS FOR
CHAPTERS 90 TO 92

CHAPTER 90

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof

A. Introduction

Proposed Chapter 90 incorporates, in whole or in part, 161 items of the Customs Tariff, as listed below:

18030-1	Plans and drawings ... maps and charts, n.o.p.
19900-1	Papeteries, envelopes ... manufactures of paper, n.o.p.
20630-1	Containers ... filters, drop counters ... for blood transfusion
20635-1	Materials ... for manufacture of the goods ... in item 20630-1
23600-1	Surgical dressings ... trusses ... bandages ... abdominal supports
23610-1	Surgical bandages ... specially coated ... for ... casts, splints
32305-1	Mirrors of glass ... n.o.p.
*32614-1	Graded index optical glass fibre ... cable for telecommunications ...
32615-1	Manufactures of glass, n.o.p.
*32618-1	Artificial eyes for human use
32700-1	Spectacles; eyeglasses ... eyeglass lenses, n.o.p.
32701-1	Shapes of glass or plastic ... manufacture of ... eyeglass lenses
*32705-1	Contact lenses and ... implants for the human eye
*32800-1	Spectacle and eyeglass frames and parts thereof, n.o.p.
*32805-1	Parts, unfinished ... for the manufacture of ... eyeglass frames
*32810-1	Parts, unfinished ... use in the manufacture of ... eyeglass frames
33900-1	Lead, manufactures of, n.o.p.
35200-1	Brass and copper nails ... manufactures of brass or copper, n.o.p.
35400-1	Manufactures of aluminum, n.o.p.
36615-1	Microminiature incandescent ... lamps ... for time modules ...
*39215-1	Forgings of steel ... for medical/dental instruments
40918-1	Spraying and dusting machines ... pressure testing apparatus ...
*40919-1	Devices...measuring the moisture content of agricultural produce;...
40958-1	Articles and materials ... for use in the processing ... animal semen
*40964-1	Electric or radio apparatus ... to identify livestock ...
41006-1	Diesel ... dump trucks ... for use at mines, quarries ...
	Machinery and apparatus for ... processing ... ores, metals ...:
41021-1	Machinery ... and apparatus ... for blast furnaces
	Agitators ... filters ... pyrometers ... retorts ...:
41022-1	Of a class or kind made in Canada; parts thereof
41023-1	Of a class or kind not made in Canada; parts thereof
	Machinery ... for use ... at metallurgical plants:
41031-1	Of a class or kind made in Canada; parts thereof
41035-1	Equipment for distributing stone dust in mines
41040-1	Safety goggles ... protection of workers ... parts thereof
41100-1	Machines ... for use in sawing lumber

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

41205-1	Machines ... printers, lithographers ... parts ...
41305-1	Machinery and apparatus ... for manufacturing of yarns, cordage ...
	Electronic data processing machines ... parts thereof:
41417-1	Other than the following
41417-2	Drum storage memories, disc packs ... drives ...
	Refrigerator parts ... of iron or steel ...:
41507-1	Domestic
41507-2	Store
41805-1	Devices for controlling/sterilizing solutions ...
42300-1	Dental chairs; dental units ... dental engines ... parts ...
*42410-1	Pressure gauges for ... fire extinguishers
42605-1	Machinery...in tariff item 41205-1...manufacture of cellulose...
	Machines, n.o.p., and accessories ... parts of the foregoing:
42700-1	Other than the following (see 42700-3, 42700-5 and 42700-8)
42700-2	Hydraulic turbines and parts
42700-4	Control equipment and tools ... for metal working machines
42700-6	Machinery (as specified) and parts ...
42700-7	Metal working machines ... Parts of the foregoing
42700-9	Rubber tire ... machines ... Plastic moulding machines ...
	Articles ... 42700-1 to 42700-4 ... electricity generating sets ...:
42701-1	Other than the following (see 42701-2)
42747-1	Machinery, apparatus ... for the manufacture of biologicals ...
43125-1	Toolmakers' ... metal workers' precision tools ... instruments ...
43130-1	Engineers', surveyor's ... draftsmen's precision instruments ...
*43132-1	Parts for tripods ... in tariff item 43130-1
*43135-1	Measuring rules and tapes of all kinds
43145-1	... meters for hydraulic engineering; gauges, recorders ...
43150-1	Geophysical precision instruments ... parts ...
*43155-1	Photogrammetric and remote-sensing instruments ... accessories ...
43160-1	Articles and materials ... for manufacture of geophysical instruments ...
43220-1	Manufactures of tinplate ... manufactures of tin, n.o.p.
	Ammeters ... Carburetors ... Couplings ... Speedometers:
43816-1	... articles ... not made in Canada ... for repair of vehicles ...
43829-1	Parts ... for automobiles, motor vehicles ... ambulances ...
*43844-1	Convex mirrors of glass ... for automotive use ...
*44010-1	Life saving apparatus ... to encourage the saving of human life
44022-1	Manufactures of iron ... not made in Canada ... for ships ...
44028-1	Chronometers and compasses ... not made ... for ships or aircraft
44053-1	Parts of aircraft, n.o.p.
44059-1	... instruments ... types or sizes not made ... aircraft ...
44062-1	... optical mirrors ...
44125-1	... parts thereof ... (telescopic sights) for guns and rifles
44200-1	Articles and materials ... for agricultural machinery
44205-1	Materials, including all parts...of metal...listed tariff items
44300-2	Apparatus for cooking ... designed for household use; parts thereof
44310-1	Oven thermostats ... manufacture ... cooking with gas apparatus

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

44311-1	Oven pilot burners ... for domestic gas ranges ...
44400-1	Gas meters, and complete parts thereof
44500-1	Electric light fixtures and appliances, n.o.p. ...
44523-1	Electric heating controls for ... electric blankets ...
	Electric apparatus and complete parts thereof, n.o.p.:
44524-1	Other than the following (see 44524-3 to 44524-6)
44524-2	Indicating ... controlling equipment ... failure protection(1)
44532-1	Electrical instruments and apparatus of precision ...(2)
	Radio and television apparatus and parts thereof, n.o.p.:
44533-1	Other than the following (see 44533-2 to 44533-4)
44533-5	Colour television cameras and parts thereof(3)
44544-1	Transistors and other semiconductor devices; parts thereof
	Manufactures, articles...of iron or steel...of chief value, n.o.p.:
44603-1	Other than the following (see 44603-2 to 44603-5)
*45205-1	Non-metallic parts ... for manufacture of ... orthopedic garments
46105-1	Safes ... vaults; scales, balances ... of all kinds, n.o.p.
46110-1	Parts of scales, finished or unfinished
46200-1	Instruments for observation, measurement, experimentation ...
46200-2	Electronic flash apparatus ... hand held ... on hand cameras ...
*46203-1	Astronomical telescopes ... parts of all the foregoing
46205-1	Cameras; n.o.p. complete parts thereof
*46212-1	Cameras...using film designed...produce a print after exposure...
46215-1	Cameras ... for making negatives or positives (of specified sizes)...
*46218-1	Cameras ... not made in Canada ... for film production(1)
*46220-1	... Motion picture cameras ... for professional production ...(1)
*46225-1	Lenses, shutters, and parts ... for use in the manufacture of cameras
*46230-1	Parts, unfinished, for use in the manufacture of cameras
46235-1	Accessories for cameras, namely ...
46240-1	Photographic equipment, namely ...
*46241-1	Microfilm reader-printers and parts thereof
46245-1	Optical and magnetic sound equipment ... for ... motion pictures ...
*46246-1	Cinematograph...dollies...for commercial...motion pictures...(1)
*46250-1	Filled thermometer tubes of glass...manufacture of thermometers...
*46255-1	Rangefinders, flash apparatus, ... for manufacture of cameras
46300-1	Still picture projectors ... film strips therefore, n.o.p.
*46305-1	Motion picture projectors...(other listed goods for motion pictures)
*46310-1	Still picture projectors combined with sound equipment
*46315-1	Motion and still picture screens
*46320-1	Lenses, shutters, and parts thereof ... manufacture of ... projectors
*46325-1	Parts, not including ... manufacture of ... projectors ...

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) Tariff items 46218-1, 46220-1 and 46246-1 were struck from the Customs Tariff as of February 16, 1984; tariff item 44524-2 was struck as of May 24, 1985.

(2) Tariff item 44532-1 was sub-divided on May 24, 1985, into new tariff items 44532-1 and 44532-2.

(3) Tariff item 44533-5 was re-numbered to tariff item 44533-7 as of January 1, 1985.

47600-1	X-ray apparatus ... film; microscopes ...
47605-1	Operating room lights ... chairs and tables (surgical) ...
*47800-1	Goods, specially designed for the use of disabled persons ...
47805-1	Artificial limbs ... spinal and other orthopedic braces ... parts ...
47810-1	Aural, nasal...other medical...protheses...materials for...surgery
*47820-1	Boots, shoes and appliances for ... defective or abnormal foot ...
*47830-1	Artificial larynges ... devices for ... speech
*47831-1	Electronic devices ... to aid persons with speech impediments ...
47835-1	Alternating pressure mattresses; canes ... percussors ...
47900-1	Materials and articles ... for manufacture of (listed tariff items)
	Dental protheses ... materials ... dental reconstructive surgery:
48001-1	Other than the following (see 48004-1 to 48007-1)
*48002-1	Dentures, bridges, crowns ... similar dental protheses
*48003-1	Artificial teeth ... material for ... manufacture thereof
48200-1	Hearing aids ... batteries ... chargers ... testers ...
48205-1	Articles or materials for ... manufacture or repair of hearing aids
	Machinery and apparatus ... oil or gas wells ... exploration ...:
49102-1	Blow-out preventers ... wellhead valves ... parts ...
	All other machinery and apparatus, and parts thereof ...:
49104-1	Of a class or kind made in Canada
49105-1	Of a class or kind not made in Canada
	Machinery and apparatus for ... producing unrefined oil ...:
49216-1	Of a class or kind not made in Canada; parts thereof
49220-1	Materials for use in ... (oil or gas equipment)
	Manufactures of wood, n.o.p.:
50600-1	Other than the following (see 50600-2 to 50600-13)
*51145-1	Scuba diving equipment
51165-1	Parts, elastic strapping ... for manufacture of ski goggles
51500-1	Show-cases, of all kinds, and metal parts thereof
	House, office, cabinet or store furniture ...:
51901-1	Other than the following (see 51903-1 and 51904-1)
51902-1	In chief part by value of metal ...(1)
51905-1	Control panel assemblies...motor (for manufacture of massage beds)...
61800-1	Rubber cement and all manufactures of rubber and gutta percha, n.o.p.
62300-1	Musical instrument cases, fancy ... boxes of all kinds ... desks ...
65500-1	Pens, n.o.p., penholders and rulers, of all kinds
68200-1	Fish hooks...Lures...Nets...floats...for commercial fishing...
*68500-1	Pantagraphs ... engraving mills ... for printing textiles
69305-1	Articles imported by ... public museums, libraries, universities ...
*69400-1	Models of inventions ... unsuitable for use
69605-1	Apparatus, utensils ... (for schools, research, libraries ...)
69605-2	Maps,...films...recordings...models...(for schools, libraries)
69615-1	Moving picture films ... recordings ... (educational, scientific)
69630-1	Articles and materials ... for training mentally retarded ...
69800-1	All articles specially designed for use of the blind ...
69900-1	Botanical...specimens...skins...models...(for natural history)
70800-1	Arms, military stores ...

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) Renumbered to current tariff item 51901-5, on November 8, 1984.

84900-1	Goods which enter into the cost of manufacture of fertilizers
89905-1	Chemical and biological preparations...hospitals...laboratories...
	Regenerated cellulose ... derivatives of ...
93903-81	Other than the following (see 93903-82 to 93903-85)
	Articles of materials...(resins and plastics, cellulose esters)
93907-1	Other than the following (see 93907-2 to 93907-10)
*93907-4	Plastic shapes ... for manufacture of eyeglasses
*93907-5	Plastic shapes ... for manufacture of contact lenses
95002-1	All parts ... original equipment in automobiles ...
95004-1	All parts and accessories ... original equipment in buses ...
95006-1	All parts and accessories ... specified commercial vehicles

In the above listing there are 76 tariff items which contain either provision for a specific end use or provisions of a broad concessionary nature. Many of these end use/concessionary items are included in the Supplementary Annex rather than in the main Schedule of Chapter 90. Further, two tariff items, not included in the listing above, were subsequently introduced in the Customs Tariff. Tariff items 44532-2 and 46201-1 are important in relation to Chapter 90, therefore discussion regarding them is included in the Chapter analysis.

B. The Board's Analysis and Recommendations

Three submissions were received relating to this Chapter, namely, from Honeywell Limited (Honeywell), Progress Medical Products Inc. (Progress Medical), and the Electronic Import Committee of the Canadian Importers Association.

The submission from Honeywell was addressed to certain products at present admitted free of duty under tariff item 41417-2, specifically, "process control apparatus which converts analog signals from or to digital signals, the foregoing not to include sensors". Honeywell's concern was that this apparatus was not clearly provided for in the draft Schedule or the Supplementary Annex thereto and that, respecting process control equipment used in conjunction with electronic data processing apparatus, the nomenclature employed in Chapter 90 was too general and broad in scope as compared to the present coverage under tariff item 41417-2.

Respecting tariff line 9032.89.20 Honeywell proposed to change the nomenclature of the draft Schedule to read: "Process control apparatus utilizing microprocessor technology for the calculation of control algorithms and generation of control systems". The Board was reluctant to employ this terminology in that it would introduce a description not found at present in the Customs Tariff. The Board prefers the deletion of tariff line 9032.89.20(1) in its entirety and so recommends.

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) Tariff line 9032.89.20 "Process control apparatus for use with electronic data processing machines and apparatus". Such nomenclature is considered to be substantially broader in scope vis-à-vis the relevant present wording found in tariff item 41417-2.

In view of the Honeywell submission and because of a number of general inconsistencies relating to the conversion for electronic data processing equipment to the HS, the Board recommends that both tariff items 41417-1 and 41417-2 be included in the Supplementary Annex. Therefore, the present provision for process control apparatus found in 41417-2 would be carried forward without any change in coverage. In the Board's view, these recommended revisions would meet the concerns identified by Honeywell.

The second submission, presented by Progress Medical, requested that new equipment for use by the handicapped, presently classified in accordance with the component material of chief value and dutiable, be classified to tariff item 47800-1 as "Goods, specially designed for the use of disabled persons" at an MFN rate of free. Since this issue concerns the classification within the present Customs Tariff and not conversion to the HS, it is outside the mandate of the Board for this inquiry.

The brief received from the Electronics Import Committee in part, contended that "video cameras", classified duty-free at present to tariff item 46245-1 would become dutiable at 7.5% MFN under proposed tariff line 9007.19.00 "Cinematographic cameras ...". However, the Board notes that tariff item 46245-1 will be included in the Supplementary Annex, thereby maintaining the duty-free status for those video cameras which meet the specified end-use provisions.

All other substantive changes recommended for Chapter 90 result from the Board's review and, for the most part, deal with the treatment of tariff items containing end-use provisions. In several instances, for instruments and equipment covered by this Chapter, no provision has been made, either in the draft Schedule or in the Supplementary Annex as received, to carry forward the concessionary Free rate which now applies for certain end-use tariff items. To preserve their free status, goods now under tariff items 41035-1, 41417-2 and 69605-1 would be provided for through end-use provisions of the Annex. Further, it is pointed out that Chapter 90 covers three existing tariff items 46225-1, 46230-1 and 46255-1 which pertain to camera parts such as lenses, shutters, range finders and exposure meters. Such parts are at present entered duty-free when for use in camera manufacture. It is recommended that all camera parts for manufacture be provided for in a single end-use tariff item in the Annex with a Free rate.

Consequent to Budget changes of May 24, 1985, tariff item 44532-1 was revised to implement the Board's recommendations made pursuant to Phase I of Reference 157. This tariff item covers, with a Free rate, a broad range of electrical precision instruments such as meters, gauges and measuring devices. Consequently, most precision instruments will continue to be duty-free except for those specified in new tariff item 44532-2. This tariff item lists certain precision instruments that are specifically provided for in Chapter 90, with an MFN rate of 10.2%. However, certain instruments such as salinometers, titrimeters, and rH and pH meters would become dutiable in the proposed Schedule at a lower rate of 7.5% under tariff line 9027.80.99. To continue the existing rate of 10.2 p.c.,(1) a new tariff line should be inserted under heading No. 90.27. The Board therefore recommends that tariff lines 9027.80.90 to 9027.80.99 be deleted and replaced with the following:

---

(1) The rate of 10.2 p.c. has recently been revised to 10.3 p.c. pursuant to Reference 159.

			MFN Rate
9027.80.20.00	---Salinometers, titrimeters, rH and pH meters	-	10.3%
9027.80.80.00	---Other electrical instruments and apparatus	-	Free
9027.80.90.00	---Other	-	7.5%

Tariff items 49104-1 and 49105-1 were also revised in 1985 pursuant to Phase I of Reference 157. Currently, machinery and apparatus, when used in oil or gas exploration/discovery are generally dutiable at 9.2 p.c. MFN under tariff item 49104-1. All dutiable products described under this item are covered in several Chapters of the Schedule. However, certain types of equipment for the same end use are admitted free of duty under new tariff item 49105-1. This item provides for "surveying and seismic instruments, and scientific equipment for oceanographic exploration ... when for oil or gas exploration". The Board has included tariff item 49105-1, as revised, in the Supplementary Annex.

With respect to present tariff item 46200-2 "electronic flash apparatus designed for ... hand cameras, including self-contained, battery operated power supplies ...", it is pointed out that the existing MFN rate is 10 p.c.. However, in the draft Schedule some goods now admitted under tariff item 46200-2 would be classified to tariff line 9006.91.99 at a lower rate of 7.5%. The Board therefore, recommends the following amendment and addition to clarify the classification of battery-operated power packs for these camera accessories:

Delete the rates of duty under 9006.99.00.00 and replace with the following:

			MFN Rate
9006.99	--Other parts and accessories		
9006.99.10.00	---Battery-operated power packs designed for electronic flash apparatus which are hand held or mounted on hand cameras	-	10%
9006.99.90.00	---Other	-	9.3%

Tariff item 46200-1 had been incorrectly concorded to tariff line 9031.10.10 "dynamic balancing machines ..." with an MFN rate of 10.2%. As a result of subsequent investigation the rate for these goods should have been based on tariff item 42700-1 "machine, n.o.p." The Board, therefore, recommends that the MFN rate of tariff line 9031.10.10 be amended to 9.2%.

Ambiguity exists as to the treatment of various types of water meters and gauges in this Chapter. These goods enter under tariff line 9026.10.10 as "water current meters" and under tariff line 9028.20.20 as meters for "recording or measuring water supply". There is an error in the proposed rates as only present tariff items 44532-1 and 69605-1, both with an MFN rate of Free, were allocated to tariff line 9026.10.10 which nonetheless carries a rate of 10.2%; further tariff item 43145-1, while providing for 8 p.c. MFN, was the only item allocated to tariff line 9028.20.20 which shows a rate of 10.2%. Also, the nomenclature appears misaligned in that tariff line 9028.20.20 specifies water "supply" while tariff item 43145-1 pertains to gauges for "water levels, volume or flow".

In order to remove this confusion and to provide for those meters and gauges now admitted under tariff items 43145-1 and 44532-2(1) the Board recommends that the nomenclature and rates of duty for tariff lines 9026.10.10 and 9028.20.20 be revised as follows:

Delete the rates of duty under 9026.10.10.00 and replace with the following:

			MFN Rate
9026.10	-For measuring or checking the flow or level of liquids		
	---Water current meters		
9026.10.11.00	----Electrical	-	10.3%
9026.10.19.00	----Other	-	8%
9028.20.20.00	---Electrical meters for recording or measuring water supply	No.	10.3%

As a related recommendation the rates of duty which pertain to the parts of water and liquid meters should also be changed as follows:

Delete the rate of duty under 9026.90.20.00 and replace with the following:

			MFN Rate
	---Of the water current meters of subheading No. 9026.10		
9026.90.21.00	----Electrical	-	10.3%
9026.90.29.00	----Other	-	8%

Delete the tariff lines under subheading No. 9028.90 and replace with the following:

9028.90.10.00	---Of gas meters	-	10.2%
9028.90.20.00	---Of liquid meters for fitting to pumps for dispersing fuel or lubricants, of a kind used in filling stations or garages . . .	-	9.2%

---

(1) New tariff item as of May 24, 1985, which provides for "meters for recording or measuring electricity supply, water current or water supply" at 10.3 p.c. MFN.

			MFN Rate
9028.90.30.00	---Of electricity meters; of electrical meters for recording or measuring water supply	-	10.3%
9028.90.90.00	---Of other liquid meters	-	7.9%

The Board was satisfied that proposed tariff line 9018.90.00 (MFN Free), provides for almost all of the goods admissible under present tariff item 20630-1. However, to ensure that glass containers classified under 20630-1 maintain their duty-free treatment, a provision for "blood storage bottles, stoppers and other closures therefor" has been added to proposed tariff line 7010.90.00.

In order to provide for the goods of tariff item 46201-1, the Board recommends a new tariff subdivision under heading No. 90.14 as follows:

			MFN Rate
9014.80.30.00	---Sextants	-	Free

Finally, as a result of the implementation of Reference 159 the Board recommends the MFN rate adjustments to the following tariff lines:

HS Item	MFN Rate	HS Item	MFN Rate
9002.11.20.00	9.5%	9027.80.10.00	10.3%
9006.62.00.00	10.1%	9027.90.92.00	10.3%
9013.20.10.00	10.3%	9030.10.10.00	10.3%
9013.90.21.00	10.3%	9030.31.10.00	10.3%
9014.80.20.00	10.3%	9030.39.10.00	10.3%
9014.90.40.00	10.3%	9030.40.10.00	10.3%
9015.80.20.00	10.3%	9030.81.20.00	10.3%
9015.90.20.00	10.3%	9030.89.20.00	10.3%
9017.10.20.00	13.1%	9030.90.10.00	10.3%
9017.90.10.00	13.1%	9031.80.10.00	10.3%
9019.10.20.00	13.6%	9031.90.10.00	10.3%
9024.80.10.00	10.3%	9032.10.00.00	10.3%
9024.90.10.00	10.3%	9032.20.00.00	10.3%
9025.19.11.00	10.3%	9032.81.00.00	10.3%
9025.80.10.00	10.3%	9032.89.90.00	10.3%
9025.90.20.00	10.3%	9032.90.30.00	10.3%
9027.30.10.00	10.3%	9033.00.00.00	10.3%

In the draft Schedule there are several rates, derived by the trade-weighted average method, which require a minor revision due to revised trade data for 1980-82. To reflect those revisions, it is recommended that the MFN rates of the following tariff lines be amended:

HS Item	MFN Rate
9017.90.20.00	5.2%
9026.80.90.00	8.1%
9026.90.30.00	7.9%
9028.20.90.00	7.9%
9028.90.90.00	7.9%

The nomenclature changes recommended by the Board are listed in Table 90.1.

Table 90.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
9001.40.10.00	---Designed for use by workers employed in hazardous work	4
9001.50.10.00	---Designed for use by workers employed in hazardous work	4
9001.90.20.00	---Réseaux de diffraction, cales et étalons . .	2
9002.11.10.00	---For instant print cameras; for cameras making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm; for enlargers making negatives or positives of a width exceeding 10 cm and of a length exceeding 12.5 cm; for colour television cameras; for use in the manufacture of photographic cameras or projectors . . . . . Pour les appareils photographiques à développement et tirage instantanés; pour les appareils photographiques produisant des négatifs ou des positifs d'une largeur excédant 8 cm et d'une longueur excédant 10,5 cm; pour les agrandisseurs produisant des négatifs ou des positifs d'une largeur excédant 10 cm et d'une longueur excédant 12,5 cm; pour les caméras de télévision couleur; devant servir à la fabrication d'appareils photographiques ou de projecteurs photographiques	1&2
9002.11.20.00	---Pour les projecteurs cinématographiques; pour les caméras de télévision noir et blanc	2
9002.19.10.00	---For photogrammetric instruments; for rangefinders; for microfilm reader-printers; for microscopes; for astronomical telescopes, of a diameter of at least 6 cm but not exceeding 20.5 cm . . . . Pour les instruments photogrammétriques; pour les télémètres; pour les lecteurs-reproducteurs de microfilms; pour les microscopes; pour les téléscopes, d'un diamètre d'au moins 6 cm mais n'excédant pas 20,5 cm	4

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9002.19.90.00	---Other objective lenses . . . . Autres objectifs	3
9002.20.10.00	---Colour filters for photographic cameras; filters for photogrammetric or stereoscopic instruments; polarizing filters for microscopes . . . . Filtres de couleur pour appareils photographiques; filtres pour instruments photogrammétriques ou stéréoscopiques; filtres de polarisation pour microscopes	2
9002.20.90.00	---Other filters . . . . Autres filtres	3
9002.90.10.00	---Lenses, viewfinders and eyepieces, of a kind used with the equipment and apparatus specified in tariff item No. 9002.11.10 or 9002.19.10; halftones and similar printing screens . . . . Lentilles, viseurs et oculaires, des types utilisés avec les appareils du n° 9002.11.10 ou 9002.19.10; trames pour les arts graphiques	2
9002.90.20.00	---Mirrors for motor vehicles or for projectors; viewfinders and additional lenses, for cinematographic projectors . . . . Miroirs pour véhicules automobiles ou pour projecteurs; viseurs et lentilles additionnelles, pour les projecteurs cinématographiques	2
9002.90.30.00	Renumber 9002.90.80.00	2
9003.11.10.00	---For safety goggles or safety spectacles designed for use by workers employed in hazardous work; for prismatic eyeglasses for reading	2
9003.11.20.00	Renumber 9003.11.90.00 ---For other spectacles, goggles or the like . . Pour autres lunettes ou articles similaires	2
9003.19.10.00	---For safety goggles or safety spectacles designed for use by workers employed in hazardous work; for prismatic eyeglasses for reading	2
9003.19.20.00	Renumber 9003.19.90.00 ---For other spectacles, goggles or the like . . Pour autres lunettes ou articles similaires	2

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9003.90.10.00	---Of safety goggles or safety spectacles designed for use by workers employed in hazardous work; of prismatic eyeglasses for reading	2
9003.90.20	Renumber 9003.90.90 ---Of other spectacles, goggles or the like . . Pour autres lunettes ou articles similaires	2&4
9003.90.21.00	Renumber 9003.90.91.00	4
9003.90.22.00	Renumber 9003.90.92.00	4
9004.90.10.00	---Safety goggles and safety spectacles, designed for use by workers employed in hazardous work; prismatic eyeglasses for reading	2
9004.90.90	---Other spectacles, goggles and the like . . . Autres lunettes et articles similaires	3
9004.90.90.10	-----Lunettes des types utilisés dans le sport .	2
9005.80.10.00	---Astronomical telescopes having an objective mirror of a diameter of at least 7.5 cm but not exceeding 51 cm or having an objective lens of a diameter of at least 6 cm but not exceeding 20.5 cm . . . . Téléscopes astronomiques munis d'un objectif-miroir d'un diamètre d'au moins 7,5 cm mais n'excédant pas 51 cm ou munis d'un objectif d'au moins 6 cm mais n'excédant pas 20,5 cm	2
9005.90.10.00	---Of the telescopes of tariff item No. 9005.80.10 . . . . Des téléscopes du n° 9005.80.10	4
9006.20.10.00	---For making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm . . . . Produisant des négatifs ou des positifs d'une largeur excédant 8 cm et d'une longueur excédant 10,5 cm	2
9006.20.20.00	---For making negatives or positives of other sizes . . . . Produisant des négatifs ou des positifs d'autres grandeurs	2

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9006.30.10.00	---For making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm . . . . Produisant des négatifs ou des positifs d'une largeur excédant 8 cm et d'une longueur excédant 10,5 cm	2
9006.30.20.00	---For making negatives or positives of other sizes . . . . Produisant des négatifs ou des positifs d'autres grandeurs	2
9006.59.10.00	---For making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm . . . . Produisant des négatifs ou des positifs d'une largeur excédant 8 cm et d'une longueur excédant 10,5 cm	2
9006.59.20.00	---For making negatives or positives of other sizes . . . . Produisant des négatifs ou des positifs d'autres grandeurs	2
9006.91.90	---Other parts and accessories, for cameras . . Autres parties et accessoires, pour appareils photographiques	3
9006.91.91.00	----Parts of instant print cameras or of cameras for making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm; parts of cameras of a kind used for preparing printing plates or cylinders . . . Parties pour appareils photographiques à développement et tirage instantanés ou pour appareils photographiques produisant des négatifs ou des positifs d'une largeur excédant 8 cm et d'une longueur excédant 10,5 cm; parties pour appareils photographiques des types utilisés pour la préparation des clichés ou cylindres d'impression	2
9006.91.92.00	----Shutters and parts thereof, for use in the manufacture of cameras; unfinished parts for use in the manufacture of cameras . . . Obturateurs et leurs parties, devant servir à la fabrication d'appareils photographiques; parties non finies devant servir à la fabrication d'appareils photographiques	2
9007.91.90.00	---Other parts and accessories, for cameras . . Autres parties et accessoires, pour caméras	3

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9007.92.11.00	----Devant servir à la fabrication de projecteurs	2
9007.92.19.00	----Other parts of projectors Autres parties de projecteurs	3
9007.92.20.00	---Accessories for projectors Accessoires de projecteurs	4
9008.40.10.00	---Enlargers designed to accommodate negatives or positives of a width exceeding 10 cm and of a length exceeding 12.5 cm Appareils d'agrandissement pour les négatifs ou les positifs d'une largeur excédant 10 cm et d'une longueur excédant 12,5 cm	2
9008.90.11	----Of microfilm or microfiche reader-printers; of enlargers designed to accommodate negatives or positives of a width exceeding 10 cm and of a length exceeding 12.5 cm Des lecteurs-reproducteurs de microfilms ou de michofiches; des appareils d'agrandissement conçus pour les négatifs ou les positifs d'une largeur excédant 10 cm et d'une longueur excédant 12,5 cm	2
9008.90.19.00	----Other parts Autres parties	3
9010.20.91.00	New scope. See 8516.10.30 and 9032.89.30 ----Ferro-type plates; film or paper processors for photo-finishing; film or print dryers; mounting presses; negative or sheet-film hangers; print straighteners; print washers; tanks and trays, for negative or positive processing Plaques ferrotypiques; appareils pour le traitement des pellicules ou du papier pour la finition des photographies; sécheuses de pellicules ou d'épreuves; presses de montage; cadre pour suspendre les négatifs; dispositifs pour redresser les photocopies; cuves de lavage d'épreuves; cuves et bacs, pour le traitement des négatifs ou des positifs	2&4
9010.20.99.00	----Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes Autres appareils et matériel pour laboratoires photographiques ou cinématographiques; négatoscopes	3

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9010.90.10.00	---Of the goods of this heading accorded an MFN rate of free in the Schedule . . . . . . Des marchandises de la présente position auxquelles un taux NPF en franchise a été accordé dans la Liste	4
9010.90.20.00	Renumber 9010.90.90.00 ---Of other goods of this heading . . . . D'autres marchandises de la présente position	4
9013.10.20.00	Delete Unit of measure ---Periscopes; lunettes pour machines, appareils ou instruments du présent Chapitre ou de la Section XVI	2
9013.80.10.10	New class -----Liquid crystal devices . . . . Dispositifs à cristaux liquides	5
9013.80.10.20	New class -----Stereoscopes . . . . Stéréoscopes	5
9013.80.20.00	---Mounted glass mirrors, optically worked, not provided more specifically in other headings . . . . Mirroirs montés, travaillés optiquement, non dénommés plus spécifiquement dans d'autres positions	2
9013.80.90.00	---Other devices, appliances and instruments . . Autres dispositifs, appareils et instruments	3
9013.90.10.00	---Of telescopic sights for fitting to arms . . De lunette de visée pour armes	4
9013.90.20	Delete this class	4
9013.90.21.00	Renumber 9013.90.20.00 ---Of gas lasers . . . . De lasers au gaz	4
9013.90.22.00	Renumber 9013.90.30.00 ---Of other lasers . . . . D'autres lasers	4
9013.90.30.00	Renumber 9013.90.90.00 ---Of other goods of this heading . . . . D'autres marchandises de la présente position	4

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9014.90.10	Delete this class	4
9014.90.11.00	Renumber 9014.90.10.00 ---Of direction finding compasses for marine or aeronautical nagivation . . . . De boussoles pour la navigation maritime ou aérienne	4
9014.90.12.00	Renumber 9014.90.20.00 ---Of other direction finding compasses . . . . D'autres boussoles	4
9014.90.20.00	Renumber 9014.90.30.00 ---Of other instruments and appliances for aeronautical or space navigation . . . . . . D'autres instruments et appareils pour la navigation aérienne ou spatiale	4
9014.90.30.00	Renumber 9014.90.40.00 ---Of marine automatic pilots . . . . De pilotes automatiques (navigation maritime)	4
9014.90.40.00	Renumber 9014.90.50.00 ---Of sonar and echo sounding equipment . . . . De sonars et sondeurs acoustiques	4
9014.90.50.00	Renumber 9014.90.90.00 ---Of other goods of this heading . . . . D'autres marchandises de la présente position	4
9015.10.10.00	---For photographic cameras . . . . Pour appareils photographiques	4
9015.10.90.00	---Other rangefinders . . . . Autres télémètres	3
9015.20.90.00	---Other theodolites and tacheometers . . . . . Autres théodolites et tachéomètres	3
9015.80.10	---Geophysical instruments . . . . Instruments de géophysique	2
9015.80.10.10	-----Seismometers or seismographs . . . . Séismomètres ou séismographes	2
9015.80.20.00	---Anémomètres et autres instruments à mesurer la direction du vent; télémètres de plafond; indicateurs de visibilité, y compris les transmissomètres	2

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9015.80.90	---Other instruments and appliances . . . . . . Autres instruments et appareils	3
9015.90.10.00	---Of rangefinders for cameras; of magnetic theodolites; of instruments and appliances for photogrammetrical surveying, for geophysics or for oceanographic research . . De télémètres pour les appareils photographiques; de théodolites magnétiques; d'instruments et appareils de photogrammétrie, de géophysique ou d'océanographie	4
9015.90.20.00	---Of anemometers or other instruments for measuring wind direction; of ceilometers; of visibility meters . . . . D'anémomètres ou autres instruments à mesurer la direction du vent; de télémètres de plafond; d'indicateurs de visibilité	4
9015.90.30.00	Renumber 9015.90.90.00 ---Of other goods of this heading . . . . D'autres marchandises de la présente position	4
9016.00.10.00	---Electronic balances . . . . Balance électroniques	2
9016.00.90.00	---Other balances . . . . Autres balances	3
9017.10.10.00	Renumber 9017.10.20.00	2
9017.10.20.00	Renumber 9017.10.10.00	2
9017.80.10.00	---Règles et mètres souples; règles des types utilisés dans les écoles	2
9017.90.10.00	---Of drafting tables . . . . De tables à dessin	4
9017.90.20.00	Renumber 9017.90.90.00 ---Of other goods of this heading . . . . D'autres marchandises de la présente position	4
9018.20.20.00	Renumber 9018.20.90.00 ---For other purposes . . . . Pour d'autres fins	2

NOTE: The scope of subheading No. 9018.20 may not be completely covered by the tariff subdivisions.

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9021.19.20.00	---Ceintures chirurgicales et bandages suspensoirs; supports abdominaux d'orthopédie	2
9021.29.10.00	Renumber 9021.29.90.00 ---Other dental fittings (for example, stainless steel bars) Autres articles de prothèses dentaires (barres en acier inoxydable, par exemple)	2&4
9021.29.20.00	Renumber 9021.29.10.00 ---Dental prosthesis, including dentures, bridges and crowns	4
9024.10.10.00	---Electrical Electriques	4
9024.80.10.00	---For testing concrete Pour essais sur le béton	4
9024.80.90.00	Delete this class	4
9024.80.91.00	Renumber 9024.80.80.00 ---For testing paper or paperboard; other testing machines and appliances, electrical Pour essais sur les papiers ou cartons; autres machines et appareils d'essais, électriques	4
9024.80.99.00	Renumber 9024.80.90.00 ---Other testing machines and appliances, other than electrical Autres machines et appareils d'essais, autres qu'électriques	4
9024.90.10.00	---Of concrete testers De machines et appareils d'essais sur le béton	4
9024.90.20.00	---Of paper or paperboard testers; of electrical testers De machines et appareils d'essais sur les papiers ou cartons; de machines et appareils d'essais, électriques	4
9024.90.30.00	Renumber 9024.90.90.00 ---Of other goods of this heading D'autres marchandises de la présente position	4
9025.11.90.00	---Other, liquid-filled Autres, à liquide	3

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9025.19.10	---Thermomètres électriques	1
9025.19.19.00	----Other electrical thermometers . . . . Autres thermomètres électriques	3
9025.19.90.00	---Other thermometers . . . . Autres thermomètres	3
9025.80.91.00	----Electrical . . . . Electriques	4
9025.90.10.00	---Of the goods of this heading accorded an MFN rate of free in the Schedule . . . . . . Des marchandises de la présente position auxquelles un taux NPF en franchise a été accordé dans la Liste	4
9025.90.20.00	---Of the goods of this heading subject to an MFN rate of 10.3 % in the Schedule . . . . . Des marchandises de la présente position assujetties à un taux NPF de 10,3 % dans la Liste	4
9025.90.30.00	Renumber 9025.90.90.00 ---Of other goods of this heading . . . . D'autres marchandises de la présente position	4
9026.10.90	Delete this class	4
9026.10.91.00	Renumber 9026.10.80.00 ---Other, for the flow or level of liquids, electrical . . . . Autres, pour le débit ou le niveau des liquides, électriques	4
9026.10.99.00	Renumber 9026.10.90.00 ---Other, for the flow or level of liquids . . . Autres, pour le débit ou le niveau des liquides	3
9026.20.10.00	---Electrical . . . . Electriques	2
9026.80.10.00	---Heat meters, electrical . . . . Compteurs de chaleur, électriques	2
9026.90.10.00	---Of electrical instruments and apparatus . . . D'instruments et appareils électriques	4

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9026.90.20.00	---Of water meters, other than electrical . . . De compteurs pour enregistrer l'eau, autres qu'électriques	4
9026.90.30.00	Renumber 9026.90.90.00 ---Of other goods of this heading . . . . D'autres marchandises de la présente position	4
9027.10.10.00	---Electrical . . . . Electriques	4
9027.20.10.00	---Electrical . . . . Electriques	4
9027.30.91.00	----Electrical . . . . Electriques	4
9027.50.10.00	---Densitometers; other, electrical . . . . . . Densitomètres; autres, électriques	4
9027.80.10.00	---Vibration, noise or spike energy measuring, analysing or monitoring instruments; mass spectrometers . . . . Instruments de mesure, d'analyse ou de contrôle des vibrations, des bruits ou des pointes d'énergie; spectromètres de masse	4
9027.90.91.00	Renumber 9027.90.98.00 ----Of exposure meters; of densitometers; of electrical goods of this heading, other than salinometers, titrimeters and rH or pH meters . . . . De posemètres; de densitomètres; de marchandises électriques de cette position, à l'exclusion des salinomètres, des titrimètres et des rH ou pH mètres	4
9027.90.92.00	Renumber 9027.90.91.00 ----For interferometric spectrophotometer (Fourier-transform type); for vibration, noise or spike energy measuring instruments, analysers or monitors; for mass spectrometers . . . . De spectrophotomètres interferométriques (transformés de Fourier); d'instruments de mesure, d'analyse ou de contrôle des vibrations, des bruits ou des pointes d'énergie; de spectromètres de masse	4

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9027.90.93.00	Renumber 9027.90.99.00 ----For other goods of this heading Pour autres marchandises de la présente position	4
9028.20.10.00	---For fitting to pumps for dispensing fuel or lubricants, of a kind used in filling stations or garages Pour installation sur les pompes pour la distribution de carburants ou de lubrifiants, des types utilisés dans les stations-service ou les garages	4
9028.20.90.00	---Other liquid meters Autres compteurs de liquides	3
9029.20.10.00	---Speed indicators and tachometers, for motor vehicles Indicateurs de vitesse et tachymètres, pour véhicules automobiles	2
9029.20.90	---Other speed indicators and tachometers; stroboscopes Autres indicateurs de vitesse et tachymètres; stroboscopes	3
9029.20.91.00	----Electrical Electriques	2
9029.90.10.00	---Of speed indicators or tachometers for motor vehicles D'indicateurs de vitesse ou tachymètres pour véhicules automobiles	4
9029.90.20.00	Renumber 9029.90.80.00 ---Of other speed indicators or tachometers, electrical D'autres indicateurs de vitesse ou tachymètres, électriques	3
9029.90.30.00	Renumber 9029.90.90.00 ---Of other goods of this heading D'autres marchandises de la présente position	4
90.30	Correct "analysers"	2
9030.10.10.00	---Compteurs à tubes de Geiger alpha-bêta; compteurs Geiger-Mueller; instruments et appareils pour la mesure ou la détection des radiations nucléaires	2

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9030.10.90	---Other instruments and apparatus for measuring or detecting ionizing radiations Autres instruments et appareils pour la mesure ou la détection des radiations ionisantes	3
9030.10.91.00	----Electrical Electriques	2
9030.31.10.00	---Portable type or panel indicating type De type portatif ou de type indicateur de tableaux	2
9030.31.90.00	---Other multimeters Autres multimètres	3
9030.39.10.00	---Electrical panel indicating instruments, excluding those used on motor vehicles, aircraft or ships; portable tachometer testers designed to test automobile tachometers; high voltage capacitance bridges; null detectors; volt meters, panel type; watt meters; portable relay test sets of a kind used to test protective relays, circuit breakers or starters in high tension power distribution systems; resistance bridges; instruments for measuring impedance, excluding bridges Instruments indicateurs électriques de tableaux, à l'exclusion de ceux utilisés sur les véhicules automobiles, les véhicules aériens ou les bateaux; contrôleurs de tachymètres, portatifs, conçus pour essais des tachymètres des véhicules automobiles; ponts de capacités à haute tension; indicateurs de zéros; voltmètres, types tableaux; wattmètres; vérificateurs portatifs de relais protecteurs, les coupe-circuits ou les démarreurs dans les réseaux de distribution d'électricité à haute tension; ponts de résistance; instruments pour mesurer les impédances, à l'exclusion des ponts	2
9030.81.10.00	---Chart recorders designed for use with automatic data processing machines Enregistreurs de tableaux conçus pour servir avec des machines automatiques de traitement de l'information	2

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9030.81.20.00	---Fault duration monitors designed to monitor or measure power stability or disturbances . . . . Controleurs de durée d'interruption pour contrôler ou mesurer la stabilité ou les perturbations de puissance	2
9030.81.90	---Other instruments and apparatus . . . . Autres instruments et appareils	3
9030.81.91	----Electrical . . . . Electriques	2
9030.81.99.00	----Other than electrical . . . . Autres qu'électriques	3
9030.89	--Without a recording device . . . . Sans dispositif enregistreur	3
9030.89.10.00	---Designed for use with automatic data processing machines . . . . Conçus pour servir avec des machines automatiques de traitement de l'information	2
9030.89.20.00	---Electrical panel indicating instruments, excluding those used on motor vehicles, aircraft or ships . . . . Instruments indicateurs électriques pour tableaux, à l'exclusion de ceux utilisés sur les véhicules automobiles, les véhicules aériens ou les bateaux	2
9030.89.90	---Other instruments and apparatus . . . . Autres instruments et appareils	3
9030.89.91.00	----Electrical . . . . Electriques	2
9030.90.10.00	---Of the goods of this heading subject to an MFN rate of 10.3 % in the Schedule . . . . . Des marchandises de la présente position assujetties à un taux NPF de 10,3 % dans la Liste	4
9030.90.20.00	---Of the goods of this heading subject to an MFN rate of 3.9 % in the Schedule . . . . . . Des marchandises de la présente position assujetties à un taux NPF de 3,9 % dans la Liste	4

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9030.90.30.00	---Of the goods of this heading accorded an MFN rate of free in the Schedule . . . . . . Des marchandises de la présente position auxquelles un taux NPF en franchise a été accordé dans la Liste	4
9030.90.40.00	Renumber 9030.90.90.00 ---Of other goods of this heading . . . . D'autres marchandises de la présente position	4
9031.10.10.00	---Dynamic balancing machines capable of balancing rotors of a weight not exceeding 22,700 kg . . . . Equilibreuses dynamiques pouvant équilibrer des rotors d'un poids n'excédant pas 22.700 kg	2
9031.10.90	---Other machines for balancing mechanical parts . . . . Autres machines à équilibrer les pièces mécaniques	3
9031.10.91.00	----Electrical . . . . Electriques	2
9031.20.10.00	---Electrical . . . . Electriques	2
9031.80.10.00	---Electrical panel indicating instruments, excluding those used on motor vehicles, aircraft or ships; portable electrical instruments, appliances and machines, for testing or regulating vehicle motors; wire spark testers used to indicate faults in the insulated coating of wire as it comes from the extruding machine; holiday detectors designed for high voltage inspection or detection of leakages or defects within pipeline coatings or wrappings; thickness sensors, electrical . Instruments indicateurs électriques de tableaux, à l'exclusion de ceux utilisés sur les véhicules automobiles, les véhicules aériens ou les bateaux; instruments, appareils et machines électriques, portatifs, d'essais ou de réglage des moteurs des véhicules automobiles; essayer d'isolement des fils métalliques servant à indiquer les défectuosités employés à l'inspection des installations à haute tension ou à la découverte de fuites ou de défectuosités dans les enveloppes ou revêtements de pipe-lines; détecteurs d'épaisseurs, électriques	2

TABLE 90.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9031.80.90	---Other instruments, appliances and machines . Autres instruments, appareils et machines	3
9031.80.91.00	----Pressure testing apparatus for determining maturity of fruit; instruments, appliances and machines, designed for measuring the moisture content of agricultural produce; other instruments, appliances and machines, electrical . . . . Appareils d'essais à pression pour déterminer la maturité des fruits; instruments, appareils et machines, conçus pour mesurer la teneur en humidité des produits agricoles; autres instruments, appareils et machines, électriques	2
9031.90.10.00	---Of the goods of this heading subject to an MFN rate of 10.3 % in the Schedule . . . . . Des marchandises de la présente position assujetties à un taux NPF de 10,3 % dans la Liste	4
9031.90.20.00	---Of the goods of this heading accorded an MFN rate of free in the Schedule . . . . Des marchandises de la présente position auxquelles un taux NPF en franchise a été accordé dans la Liste	4
9031.90.30.00	---Of the goods of this heading subject to an MFN rate of 6.3 % in the Schedule . . . . . . Des marchandises de la présente position assujetties à un taux NPF de 6,3 % dans la Liste	4
9031.90.40.00	Renumber 9031.90.90.00 ---Of other goods of this heading . . . . D'autres marchandises de la présente position	4
9032.89.10.00	---Instruments and apparatus, for the control of the composition of sterilizing or cleaning solutions used in the food and beverage industries or in hospitals . . . . Instruments et appareils, servant au contrôle de la composition des solutions utilisées à des fins de stérilisation ou de nettoyage par les fabricants de nourriture ou de breuvages ou par les hôpitaux	2

TABLE 90.1 (CONCL.)

HS Code	Description of Goods	Reason for Change
9032.89.20.00	New scope, see 9010.20.91, rate of 9010.20.91 ---Temperature controls for photographic solutions Dispositifs de réglage de température de solutions photographiques	2
9032.90.10.00	---Of the goods of this heading subject to an MFN rate of 8 % in the Schedule Des marchandises de la présente position assujetties à un taux NPF de 8 % dans la Liste	4
9032.90.20.00	New scope, rate of 9010.20.91 ---Of the goods of this heading accorded an MFN rate of free in the Schedule Des marchandises de la présente position auxquelles un taux NPF en franchise a été accordé dans la Liste	4
9032.90.30.00	Renumber 9032.90.90.00 ---Of other goods of this heading D'autres marchandises de la présente position	4

Chapter 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF

Legal Notes. *

1. This Chapter does not cover:

   (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading No. 40.16), of leather or of composition leather (heading No. 42.04) or of textile material (heading No. 59.11);

   (b) Refractory goods of heading No. 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading No. 69.09;

   (c) Glass mirrors, not optically worked, of heading No. 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71);

   (d) Goods of heading No. 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

   (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

   (f) Pumps incorporating measuring devices, of heading No. 84.13; weight-operated counting or checking machinery, or separately presented weight for balances (heading No. 84.23); lifting or handling machinery (heading Nos. 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No. 84.41); fittings for adjusting work or tools on machine-tools, of heading No. 84.66, including fittings with optical devices of reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 84.70); valves or other appliances of heading No. 84.81;

   (g) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading No. 85.19 or 85.20); sound-heads (heading No. 85.22); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26); sealed beam lamp units of heading 85.39; optical fibre cables of heading No. 85.44;

   (h) Searchlights or spotlights of heading No. 94.05;

   (ij) Articles of Chapter 95;

   (k) Capacity measures, which are to be classified according to their constituent material; or

   (l) Spools, reels or similar supports (which are to be classified according to their consituent material, for example, in heading No. 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

   (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No. 84.85, 85.48 or 90.33) are in all cases to be classifed in their respective headings;

   (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading No. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

   (c) All other parts and accessories are to be classified in heading No. 90.33.

3. The provisions of Note 4 to Section XVI apply also to this Chapter.

4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tank, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classifed in heading No. 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31.

6. Heading No. 90.32 applies only to:

   (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and

   (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

Supplementary Legal Note.

1. For the purposes of the items of this Chapter, the term "electrical" when used in reference to instruments, appliances, apparatus and machines, refers to those articles the operation of which depends on an electrical phenomenon which varies according to the factor to be determined.

TABLE 90.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
90.01	**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**						
9001.10.00.00	-Optical fibres, optical fibre bundles and cables	-	10%	10.2%	22.5%	6.5%	
9001.20.00.00	-Sheets and plates of polarizing material	-	10%	10%	20%	6.5%	
9001.30.00.00	-Contact lenses	-	Free	Free	Free	Free	
9001.40	-Spectacle lenses of glass						
9001.40.10.00	---Designed for use by workers employed in hazardous work	-	Free	Free	Free	Free	*
9001.40.90.00	---Other	-	10.2%	10.2%	30%	6.5%	
9001.50	-Spectacle lenses of other materials						
9001.50.10.00	---Designed for use by workers employed in hazardous work	-	Free	Free	Free	Free	*
9001.50.90.00	---Other	-	10.2%	10.2%	30%	6.5%	
9001.90	-Other						
9001.90.10.00	---Colour filters for photographic cameras; halftones or similar printing screens	-	Free	Free	10%	Free	
9001.90.20.00	---Diffraction gratings, proof planes and optical flats	-	2.5%	7.5%	30%	2.5%	
9001.90.90.00	---Other	-	12.3%	12.3%	30%	8%	
90.02	**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.**						
	-Objective lenses						
9002.11	--For cameras, projectors or photographic enlargers or reducers						

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 90-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9002.11.10.00	---For instant print cameras; for cameras making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm; for enlargers making negatives or positives of a width exceeding 10 cm and of a length exceeding 12.5 cm; for colour television cameras; for use in the manufacture of photographic cameras or projectors	-	Free	Free	10%	Free	*
9002.11.20.00	---For cinematographic projectors; for black and white television cameras . . .	-	Free	9.5%	35%	Free	*
9002.11.90.00	---Other	-	2.5%	7.5%	30%	2.5%	
9002.19	--Other						
9002.19.10.00	---For photogrammetric instruments; for rangefinders; for microfilm reader-printers; for microscopes; for astronomical telescopes, of a diameter of at least 6 cm but not exceeding 20.5 cm . .	-	Free	Free	30%	Free	*
9002.19.90.00	---Other objective lenses	-	2.5%	7.5%	30%	2.5%	*
9002.20	-Filters						
9002.20.10.00	---Colour filters for photographic cameras; filters for photogrammetric or stereoscopic instruments; polarizing filters for microscopes	-	Free	Free	30%	Free	*
9002.20.90.00	---Other filters	-	2.5%	7.5%	30%	2.5%	*
9002.90	-Other						
9002.90.10.00	---Lenses, viewfinders and eyepieces, of a kind used with the equipment and apparatus specified in tariff item No. 9002.11.10 or 9002.19.10; halftones and similar printing screens	-	Free	Free	30%	Free	*
9002.90.20.00	---Mirrors for motor vehicles or for projectors; viewfinders and additional lenses, for cinematographic projectors .	-	Free	9.2%	35%	Free	*
9002.90.80.00	---Other mirrors	-	11.3%	11.3%	30%	7.5%	*
9002.90.90.00	---Other	-	5%	7.5%	30%	5%	
90.03	**Frames and mountings for spectacles, goggles or the like, and parts thereof.**						
	-Frames and mountings						
9003.11	--Of plastics						
9003.11.10.00	---For safety goggles or safety spectacles designed for use by workers employed in hazardous work; for prismatic eyeglasses for reading	-	Free	Free	Free	Free	*

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9003.11.90.00	---For other spectacles, goggles or the like	-	9.2%	9.2%	20%	6%	*
9003.19	--Of other materials						
9003.19.10.00	---For safety goggles or safety spectacles designed for use by workers employed in hazardous work; for prismatic eyeglasses for reading	-	Free	Free	Free	Free	*
9003.19.90.00	---For other spectacles, goggles or the like	-	9.2%	9.2%	20%	6%	*
9003.90	-Parts						
9003.90.10.00	---Of safety goggles or safety spectacles designed for use by workers employed in hazardous work; of prismatic eyeglasses for reading	-	Free	Free	5%	Free	*
	---Of other spectacles, goggles or the like						*
9003.90.91.00	----Unfinished	-	Free	Free	5%	Free	*
9003.90.92.00	----Finished	-	9.2%	9.2%	20%	6%	*
90.04	**Spectacles, goggles and the like, corrective, protective or other.**						
9004.10.00.00	-Sunglasses	No.	10.2%	10.2%	30%	6.5%	
9004.90	-Other						
9004.90.10.00	---Safety goggles and safety spectacles, designed for use by workers employed in hazardous work; prismatic eyeglasses for reading	No.	Free	Free	Free	Free	*
9004.90.90.	---Other spectacles, goggles and the like .		10.2%	10.2%	30%	6.5%	*
10	-----Goggles of a kind used in sports . . .	No.					
90	-----Other	No.					
90.05	**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.**						
9005.10.00.00	-Binoculars	No.	2.5%	7.5%	30%	2.5%	
9005.80	-Other instruments						
9005.80.10.00	---Astronomical telescopes having an objective mirror of a diameter of at least 7.5 cm but not exceeding 51 cm or having an objective lens of a diameter of at least 6 cm but not exceeding 20.5 cm . .	-	Free	Free	30%	Free	*

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9005.80.90.00	---Other	-	7.3%	7.3%	30%	4.5%	
9005.90	-Parts and accessories (including mountings)						
9005.90.10.00	---Of the telescopes of tariff item No. 9005.80.10	-	Free	Free	30%	Free	*
9005.90.90.00	---Other	-	7.3%	7.3%	30%	4.5%	
90.06	**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.**						
9006.10.00.00	-Cameras of a kind used for preparing printing plates or cylinders	No.	Free	Free	30%	Free	
9006.20	-Cameras of a kind used for recording documents on microfilm, microfiche or other microforms						
9006.20.10.00	---For making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm	No.	Free	Free	10%	Free	*
9006.20.20.00	---For making negatives or positives of other sizes	No.	5%	7.5%	30%	5%	*
9006.30	-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes						
9006.30.10.00	---For making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm	No.	Free	Free	10%	Free	*
9006.30.20.00	---For making negatives or positives of other sizes	No.	5%	7.5%	30%	5%	*
9006.40.00.00	-Instant print cameras	No.	Free	Free	10%	Free	
	-Other cameras						
9006.51.00.00	--With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	No.	5%	7.5%	30%	5%	
9006.52.00.00	--Other, for roll film of a width less than 35 mm	No.	5%	7.5%	30%	5%	
9006.53.00.00	--Other, for roll film of a width of 35 mm	No.	5%	7.5%	30%	5%	
9006.59	--Other						
9006.59.10.00	---For making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm	No.	Free	Free	10%	Free	*

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs BP	MFN	Gen	GP	
9006.59.20.00	---For making negatives or positives of other sizes	No.	5%	7.5%	30%	5%	*
	-Photographic flashlight apparatus and flashbulbs						
9006.61.00.00	--Discharge lamp ("electronic") flashlight apparatus	No.	2.5%	10%	30%	2.5%	
9006.62.00.00	--Flashbulbs, flashcubes and the like	-	10.1%	10.1%	30%	6.5%	*
9006.69	--Other						
9006.69.10.00	---Flash guns	-	Free	Free	10%	Free	
9006.69.90.00	---Other	-	2.5%	7.5%	30%	2.5%	
	-Parts and accessories						
9006.91	--For cameras						
9006.91.10.00	---Colour filter holders, diffusion discs and holders, lantern slide attachments, lens hoods, polarizing screens and holders, stands, tripods, tripod tops and vignetters; parts of the foregoing	-	Free	Free	10%	Free	
	---Other parts and accessories, for cameras						*
9006.91.91.00	----Parts of instant print cameras or of cameras for making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm; parts of cameras of a kind used for preparing printing plates or cylinders	-	Free	Free	10%	Free	*
9006.91.92.00	----Shutters and parts thereof, for use in the manufacture of cameras; unfinished parts for use in the manufacture of cameras	-	Free	Free	30%	Free	*
9006.91.99.00	----Other	-	7.5%	7.5%	30%	5%	
9006.99	--Other parts and accessories						*
9006.99.10.00	---Battery-operated power packs designed for electronic flash apparatus which are to be hand held or mounted on hand cameras	-	2.5%	10%	30%	2.5%	*
9006.99.90.00	---Other	-	9.3%	9.3%	30%	6%	*
90.07	**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**						
	-Cameras						
9007.11.00.00	--For film of less than 16 mm width or for double-8 mm film	No.	5%	7.5%	30%	5%	
9007.19.00.00	--Other	No.	5%	7.5%	30%	5%	

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 90-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs BP	Tariffs MFN	Tariffs Gen	Tariffs GP	
	-Projectors						
9007.21.00.00	--For film of less than 16 mm width	No.	Free	9.2%	35%	Free	
9007.29.00.00	--Other	No.	Free	9.2%	35%	Free	
	-Parts and accessories						
9007.91	--For cameras						
9007.91.10.00	---Colour filter holders, diffusion discs and holders, lens hoods, polarizing screens and holders, stands, tripods, tripod tops and vignetters; parts of the foregoing	-	Free	Free	10%	Free	
9007.91.90.00	---Other parts and accessories, for cameras	-	5%	7.5%	30%	5%	*
9007.92	--For projectors						
	---Parts						
9007.92.11.00	----For use in the manufacture of projectors	-	Free	Free	30%	Free	
9007.92.19.00	----Other parts of projectors	-	Free	9.2%	35%	Free	*
9007.92.20.00	---Accessories for projectors	-	2.5%	7.5%	30%	2.5%	*
90.08	**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**						
9008.10.00.00	-Slide projectors	-	8.9%	8.9%	30%	5.5%	
9008.20	-Microfilm, microfiche or other microform readers, whether or not capable of producing copies						
9008.20.10.00	---Microfilm or microfiche reader-printers	No.	Free	Free	10%	Free	
9008.20.90.00	---Other	No.	Free	9.2%	25%	Free	
9008.30.00.	-Other image projectors		8.3%	8.3%	30%	5.5%	
10	-----Overhead projectors	No.					
90	-----Other	No.					
9008.40	-Photographic (other than cinematographic) enlargers and reducers						
9008.40.10.00	---Enlargers designed to accommodate negatives or positives of a width exceeding 10 cm and of a length exceeding 12.5 cm	-	Free	Free	10%	Free	*
9008.40.90.00	---Other	-	2.5%	7.5%	30%	2.5%	

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 90-9

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9008.90	-Parts and accessories						
	---Parts						
9008.90.11.	----Of microfilm or microfiche reader-printers; of enlargers designed to accommodate negatives or positives of a width exceeding 10 cm and of a length exceeding 12.5 cm		Free	Free	10%	Free	*
10	-----Of microfilm or microfiche reader-printers	-					
20	-----Of enlargers	-					
9008.90.12.00	----For use in the manufacture of projectors	-	Free	Free	30%	Free	
9008.90.19.00	----Other parts	-	2.5%	7.5%	30%	2.5%	*
9008.90.20.00	---Accessories	-	10.8%	10.8%	35%	7%	
90.09	**Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.**						
	-Electrostatic photo-copying apparatus						
9009.11.00.00	--Operating by reproducing the original image directly onto the copy (direct process)	No.	Free	Free	10%	Free	
9009.12.00.00	--Operating by reproducing the original image via an intermediate onto the copy (indirect process)	No.	Free	Free	10%	Free	
	-Other photo-copying apparatus						
9009.21.00.00	--Incorporating an optical system	No.	Free	Free	10%	Free	
9009.22.00.00	--Of the contact type	No.	Free	Free	10%	Free	
9009.30.00.00	-Thermo-copying apparatus	No.	Free	Free	10%	Free	
9009.90.00.00	-Parts and accessories	-	Free	Free	35%	Free	

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
90.10	**Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitized semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**						
9010.10.00.00	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	-	Free	Free	Free	Free	
9010.20	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes						
9010.20.10.00	---For X-ray film	-	Free	Free	Free	Free	
	---Other						
9010.20.91.00	----Ferro-type plates; film or paper processors for photo-finishing; film or print dryers; mounting presses; negative or sheet-film hangers; print straighteners; print washers; tanks and trays, for negative or positive processing	-	Free	Free	10%	Free	*
9010.20.99.00	----Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	-	2.5%	7.5%	30%	2.5%	*
9010.30.00.00	-Projection screens	-	Free	6.8%	35%	Free	
9010.90	-Parts and accessories						
9010.90.10.00	---Of the goods of this heading accorded an MFN rate of free in the Schedule . . .	-	Free	Free	10%	Free	*
9010.90.90.00	---Of other goods of this heading	-	2.5%	7.5%	30%	2.5%	*
90.11	**Compound optical microscopes, including those for microphotography, microcinematography or microprojection.**						
9011.10.00.00	-Stereoscopic microscopes	No.	Free	Free	Free	Free	
9011.20.00.00	-Other microscopes, for microphotography, microcinematography or microprojection . .	No.	Free	Free	Free	Free	
9011.80.00.00	-Other microscopes	No.	Free	Free	Free	Free	
9011.90.00.00	-Parts and accessories	-	Free	Free	Free	Free	

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs BP	MFN	Gen	GP	
90.12	**Microscopes other than optical microscopes; diffraction apparatus.**						
9012.10.00.00	-Microscopes other than optical microscopes and diffraction apparatus	-	Free	Free	Free	Free	
9012.90.00.00	-Parts and accessories	-	Free	Free	Free	Free	
90.13	**Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**						
9013.10	-Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI						
9013.10.10.00	---Telescopic sights for fitting to arms . .	No.	Free	5.5%	30%	Free	
9013.10.20.00	---Periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	-	2.5%	7.5%	30%	2.5%	*
9013.20	-Lasers, other than laser diodes						
9013.20.10.00	---Gas lasers	-	10.3%	10.3%	30%	6.5%	*
9013.20.90.00	---Other	-	2.5%	9.2%	35%	2.5%	
9013.80	-Other devices, appliances and instruments						
9013.80.10.	---Liquid crystal devices; stereoscopes . .		Free	Free	25%	Free	*
10	-----Liquid crystal devices	-					*
20	-----Stereoscopes	-					*
9013.80.20.00	---Mounted glass mirrors, optically worked, not provided more specifically in other headings	-	11.3%	11.3%	30%	7.5%	*
9013.80.90.00	---Other devices, appliances and instruments	-	2.5%	7.5%	30%	2.5%	*
9013.90	-Parts and accessories						
9013.90.10.00	---Of telescopic sights for fitting to arms	-	Free	5.5%	30%	Free	*
9013.90.20.00	---Of gas lasers	-	10.3%	10.3%	30%	6.5%	*
9013.90.30.00	---Of other lasers	-	2.5%	9.2%	35%	2.5%	*
9013.90.90.00	---Of other goods of this heading	-	2.5%	7.5%	30%	2.5%	*

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
90.14	**Direction finding compasses; other navigational instruments and appliances.**						
9014.10	-Direction finding compasses						
9014.10.10.00	---For marine or aeronautical navigation . .	-	Free	Free	Free	Free	
9014.10.90.00	---Other	-	5.1%	5.1%	25%	3%	
9014.20.00.00	-Instruments and appliances for aeronautical or space navigation (other than compasses)	-	Free	Free	27.5%	Free	
9014.80	-Other instruments and appliances						
9014.80.10.00	---Marine automatic pilots	-	2.5%	9.2%	35%	2.5%	
9014.80.20.00	---Sonar and echo sounding equipment	-	10.3%	10.3%	30%	6.5%	*
9014.80.30.00	---Sextants	-	Free	Free	30%	Free	*
9014.80.90.00	---Other	-	2.5%	7.5%	30%	2.5%	
9014.90	-Parts and accessories						
9014.90.10.00	---Of direction finding compasses for marine or aeronautical navigation	-	Free	Free	Free	Free	*
9014.90.20.00	---Of other direction finding compasses . .	-	7.5%	7.5%	30%	5%	*
9014.90.30.00	---Of other instruments and appliances for aeronautical or space navigation	-	Free	Free	27.5%	Free	*
9014.90.40.00	---Of marine automatic pilots	-	2.5%	9.2%	35%	2.5%	*
9014.90.50.00	---Of sonar and echo sounding equipment . .	-	10.3%	10.3%	30%	6.5%	*
9014.90.90.00	---Of other goods of this heading	-	2.5%	7.5%	30%	2.5%	*
90.15	**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**						
9015.10	-Rangefinders						
9015.10.10.00	---For photographic cameras	-	Free	Free	10%	Free	*
9015.10.90.00	---Other rangefinders	-	4.1%	4.1%	20%	2.5%	*
9015.20	Theodolites and tacheometers						
9015.20.10.00	---Magnetic theodolites	No.	Free	Free	20%	Free	
9015.20.90.00	---Other theodolites and tacheometers . . .	No.	Free	4%	20%	Free	*
9015.30.00.00	-Levels	No.	Free	4%	20%	Free	
9015.40.00.00	-Photogrammetrical surveying instruments and appliances	-	Free	Free	20%	Free	

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9015.80	-Other instruments and appliances						
9015.80.10.	---Geophysical instruments		Free	Free	20%	Free	*
10	-----Seismometers or seismographs	-					*
90	-----Other	-					
9015.80.20.00	---Anemometers and other instruments for measuring wind directions; ceilometers; visibility meters, including transmissometers	-	10.3%	10.3%	30%	6.5%	*
9015.80.30.00	---Oceanographic research instruments and appliances	-	Free	Free	Free	Free	
9015.80.90.	---Other instruments and appliances		5.8%	5.8%	25%	3.5%	*
10	-----Surveying instruments	-					
90	-----Other	-					
9015.90	-Parts and accessories						
9015.90.10.00	---Of rangefinders for cameras; of magnetic theodolites; of instruments and appliances for photogrammetrical surveying, for geophysics or for oceanographic research	-	Free	Free	20%	Free	*
9015.90.20.00	---Of anemometers or other instruments for measuring wind direction; of ceilometers; of visibility meters	-	10.3%	10.3%	30%	6.5%	*
9015.90.90.00	---Of other goods of this heading	-	4.2%	4.2%	20%	2.5%	*
90.16	**Balances of a sensitivity of 5 cg or better, with or without weights.**						
9016.00.10.00	---Electronic balances	-	Free	Free	30%	Free	*
9016.00.90.00	---Other balances	-	10.2%	10.2%	35%	6.5%	*
90.17	**Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.**						
9017.10	-Drafting tables and machines, whether or not automatic						
9017.10.10.00	---Drafting tables	-	13.1%	13.1%	45%	8.5%	*
9017.10.20.00	---Drafting machines	-	Free	4%	20%	Free	*

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 90-14

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9017.20.00.00	-Other drawing, marking-out or mathematical calculating instruments	-	4.8%	4.8%	20%	3%	
9017.30.00.00	-Micrometers, callipers and gauges	-	Free	6.3%	20%	Free	
9017.80	-Other instruments						
9017.80.10.00	---Measuring rules and tapes; rulers of a kind used in schools	-	10.3%	10.3%	30%	6.5%	
9017.80.90.00	---Other, including map measurers	-	7.1%	7.1%	20%	4.5%	
9017.90	-Parts and accessories						
9017.90.10.00	---Of drafting tables	-	13.1	13.1%	45%	8.5%	*
9017.90.90.00	---Of other goods of this heading	-	5.2%	5.2%	20%	3%	*
90.18	**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.**						
	-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)						
9018.11.00.00	--Electro-cardiographs	-	Free	Free	Free	Free	
9018.19.00.00	--Other	-	Free	Free	Free	Free	
9018.20	-Ultra-violet or infra-red ray apparatus						
9018.20.10.00	---For diagnostic purposes	-	Free	Free	Free	Free	
9018.20.90.00	---For other purposes	-	11.3%	11.3%	30%	7.5%	*
	-Syringes, needles, catheters, cannulae and the like						
9018.31.00.00	--Syringes, with or without needles	-	Free	Free	Free	Free	
9018.32.00.	--Tubular metal needles and needles for sutures		Free	Free	Free	Free	
10	-----Tubular metal needles	-					
20	-----Needles for sutures	-					
9018.39.00.00	--Other	-	Free	Free	Free	Free	
	-Other instruments and appliances, used in dental sciences						
9018.41.00.00	--Dental drill engines, whether or not combined on a single base with other dental equipment	-	Free	Free	Free	Free	
9018.49.00.00	--Other	-	Free	Free	Free	Free	

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs BP	MFN	Gen	GP
9018.50.00.00	-Other ophthalmic instruments and appliances	-	Free	Free	Free	Free
9018.90.00.00	-Other instruments and appliances	-	Free	Free	Free	Free
90.19	**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**					
9019.10	-Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus					
9019.10.10.00	---Mechano-therapy appliances; power-operated massage apparatus; psychological aptitude-testing apparatus	-	2.5%	9.2%	35%	2.5%
9019.10.20.00	---Manually operated massage apparatus . . .	-	13.6%	13.6%	30%	9% *
9019.20.00.00	-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	-	Free	Free	Free	Free
90.20 **9020.00.00.00**	**Other breathing appliances, and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters . .**	-	Free	Free	Free	Free
90.21	**Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.**					
	-Artificial joints and other orthopaedic or fracture appliances					
9021.11.00.00	--Artificial joints	-	Free	Free	Free	Free
9021.19	--Other					
9021.19.10.00	---Plaster bandage splints	-	10%	10%	35%	6.5%
9021.19.20.00	---Surgical trusses and suspensory bandages; orthopaedic abdominal supports	-	10%	17.5%	35%	10%
9021.19.30.00	---Other orthopaedic or fracture appliances	-	Free	Free	Free	Free

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
	-Artificial teeth and dental fittings						
9021.21.00.00	--Artificial teeth		Free	Free	Free	Free	
9021.29	--Other						
9021.29.10.00	---Dental prosthesis, including dentures, bridges and crowns	-	14.8%	14.8%	25%	9.5%	*
9021.29.90.00	---Other dental fittings (for example, stainless steel bars)	-	Free	Free	Free	Free	*
9021.30.00.00	-Other artificial parts of the body	-	Free	Free	Free	Free	
9021.40.00.00	-Hearing aids, excluding parts and accessories	-	Free	Free	Free	Free	
9021.50.00.00	-Pacemakers for stimulating heart muscles, excluding parts and accessories	-	Free	Free	Free	Free	
9021.90.00.00	-Other	-	Free	Free	Free	Free	
90.22	**Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.**						
	-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus						
9022.11.00.	--For medical, surgical, dental or veterinary uses		Free	Free	Free	Free	
10	-----For dental use	-					
20	-----For medical, surgical or veterinary uses	-					
9022.19.00.00	--For other uses	-	Free	Free	Free	Free	
	-Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus						
9022.21.00.00	--For medical, surgical, dental or veterinary uses	-	Free	Free	Free	Free	
9022.29.00.00	--For other uses	-	Free	Free	Free	Free	

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 90-17

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9022.30.00.00	-X-ray tubes	-	Free	Free	Free	Free	
9022.90.00.00	-Other, including parts and accessories . .	-	Free	Free	Free	Free	
90.23 9023.00.00.00	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses**	-	Free	Free	Free	Free	
90.24	**Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)**						
9024.10	-Machines and appliances for testing metals						
9024.10.10.00	---Electrical	-	Free	Free	30%	Free	*
9024.10.90.00	---Other	-	2.5%	7.5%	30%	2.5%	*
9024.80	-Other machines and appliances						
9024.80.10.00	---For testing concrete	-	10.3%	10.3%	30%	6.5%	*
9024.80.80.00	---For testing paper or paperboard; other testing machines and appliances, electrical	-	Free	Free	30%	Free	*
9024.80.90.00	---Other testing machines and appliances, other than electrical	-	2.5%	7.5%	30%	2.5%	*
9024.90	-Parts and accessories						
9024.90.10.00	---Of concrete testers	-	10.3%	10.3%	30%	6.5%	*
9024.90.20.00	---Of paper or paperboard testers; of electrical testers	-	Free	Free	30%	Free	*
9024.90.90.00	---Of other goods of this heading	-	2.5%	7.5%	30%	2.5%	*
90.25	**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.**						
	-Thermometers, not combined with other instruments						
9025.11	--Liquid-filled, for direct reading						
9025.11.10.00	---Clinical thermometers	No.	Free	Free	Free	Free	
9025.11.90.00	---Other, liquid-filled	No.	2.5%	7.5%	30%	2.5%	*

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 90-18

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9025.19	--Other						
	---Electrical thermometers						
9025.19.11.00	----Temperature bridges; temperature measuring devices employing resistance thermal detector sensing elements . . .	No.	10.3%	10.3%	30%	6.5%	*
9025.19.19.00	----Other electrical thermometers	No.	Free	Free	Free	Free	*
9025.19.90.00	---Other thermometers	No.	2.5%	7.5%	30%	2.5%	*
9025.20.00.00	-Barometers, not combined with other instruments	-	7%	7%	30%	4.5%	
9025.80	-Other instruments						
9025.80.10.00	---Pyrometers	-	10.3%	10.3%	30%	6.5%	*
	---Other						
9025.80.91.00	----Electrical	-	Free	Free	30%	Free	*
9025.80.99.00	----Other	-	2.5%	7.5%	30%	2.5%	
9025.90	-Parts and accessories						
9025.90.10.00	---Of the goods of this heading accorded an MFN rate of free in the Schedule . . .	-	Free	Free	30%	Free	*
9025.90.20.00	---Of the goods of this heading subject to an MFN rate of 10.3 % in the Schedule . .	-	10.3%	10.3%	30%	6.5%	*
9025.90.90.00	---Of other goods of this heading	-	7.5%	7.5%	30%	5%	*
90.26	**Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32.**						
9026.10	-For measuring or checking the flow or level of liquids						
	---Water current meters						*
9026.10.11.00	----Electrical	-	10,3%	10,3%	30%	6,5%	*
9026.10.19.00	----Other	-	Free	8%	20%	Free	*
9026.10.80.00	---Other, for the flow or level of liquids, electrical	-	Free	Free	30%	Free	*
9026.10.90.00	---Other, for the flow or level of liquids	-	Free	8%	20%	Free	*
9026.20	-For measuring or checking pressures						
9026.20.10.00	---Electrical	-	Free	Free	30%	Free	*
9026.20.90.00	---Other	-	7.5%	7.5%	30%	5%	
9026.80	-Other instruments or apparatus						
9026.80.10.00	---Heat meters, electrical	-	Free	Free	30%	Free	*
9026.80.90.00	---Other	-	8.1%	8.1%	30%	5%	*

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9026.90	-Parts and accessories						
9026.90.10.00	---Of electrical instruments and apparatus .	-	Free	Free	30%	Free	*
	---Of the water current meters of subheading No 9026.10						*
9026.90.21.00	----Electrical	-	10,3%	10,3%	30%	6,5%	*
9026.90.29.00	----Other	-	Free	8%	20%	Free	*
9026.90.90.00	---Of other goods of this heading	-	7.9%	7.9%	30%	5%	*
90.27	**Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.**						
9027.10	-Gas or smoke analysis apparatus						
9027.10.10.00	---Electrical	-	Free	Free	30%	Free	*
9027.10.90.00	---Other	-	2.5%	7.5%	30%	2.5%	
9027.20	-Chromatographs and electrophoresis instruments						
9027.20.10.00	---Electrical	-	Free	Free	30%	Free	*
9027.20.90.00	---Other	-	2.5%	7.5%	30%	2.5%	
9027.30	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)						
9027.30.10.00	---Interferometric spectrophotometers (Fourier-transform type)	-	10.3%	10.3%	30%	6.5%	*
	---Other						
9027.30.91.00	----Electrical	-	Free	Free	30%	Free	*
9027.30.99.00	----Other	-	2.5%	7.5%	30%	2.5%	
9027.40.00.00	-Exposure meters	-	Free	Free	10%	Free	
9027.50	-Other instruments and apparatus using optical radiations (UV, visible, IR)						
9027.50.10.00	---Densitometers; other, electrical	-	Free	Free	30%	Free	*
9027.50.90.00	---Other	-	2.5%	7.5%	30%	2.5%	
9027.80	-Other instruments and apparatus						
9027.80.10.00	---Vibration, noise or spike energy measuring, analysing or monitoring instruments; mass spectrometers	-	10.3%	10.3%	30%	6.5%	*

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 90-20

Code or Number	Description of Goods	Unit of Meas.	Tariffs BP	MFN	Gen	GP	
9027.80.20.00	---Salinometers, titrimeters, rH and pH meters	-	10.3%	10.3%	30%	6.5%	*
9027.80.80.00	---Other electrical instruments and apparatus	-	Free	Free	30%	Free	*
9027.80.90.00	---Other	-	7.5%	7.5%	30%	5%	*
9027.90	-Microtomes; parts and accessories						
	---Microtomes, including parts and accessories therefor						
9027.90.11.00	----For medical purposes	-	Free	Free	Free	Free	
9027.90.19.00	----Other	-	2.5%	9.2%	35%	2.5%	
	---Other parts and accessories						
9027.90.91.00	----For interferometric spectrophotometer (Fourier-transform type); for vibration, noise or spike energy measuring instruments, analysers or monitors; for mass spectrometers	-	10.3%	10.3%	30%	6.5%	*
9027.90.98.00	----Of exposure meters; of densitometers; of electrical goods of this heading, other than salinometers, titrimeters and rH or pH meters	-	Free	Free	30%	Free	*
9027.90.99.00	----For other goods of this heading	-	7.5%	7.5%	30%	5%	*
90.28	**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**						
9028.10.00.00	-Gas meters	No.	10.2%	10.2%	35%	6.5%	
9028.20	-Liquid meters						
9028.20.10.00	---For fitting to pumps for dispensing fuel or lubricants, of a kind used in filling stations or garages	No.	2.5%	9.2%	35%	2.5%	*
9028.20.20.00	---Electrical meters for recording or measuring water supply	No.	10.3%	10.3%	30%	6.5%	*
9028.20.90.00	---Other liquid meters	No.	Free	7.9%	30%	Free	*
9028.30.00.00	-Electricity meters	No.	10.3%	10.3%	30%	6.5%	*
9028.90	-Parts and accessories						
9028.90.10.00	---Of gas meters	-	10.2%	10.2%	35%	6.5%	*
9028.90.20.00	---Of liquid meters for fitting to pumps for dispensing fuel or lubricants, of a kind used in filling stations or garages	-	2.5%	9.2%	35%	2.5%	*
9028.90.30.00	---Of electricity meters; of electrical meters for recording or measuring water supply	-	10.3%	10.3%	30%	6.5%	*
9028.90.90.00	---Of other liquid meters	-	Free	7.9%	20%	Free	*

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 90-21

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
90.29	**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes.**						
9029.10.00.	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like		2.5%	7.5%	30%	2.5%	
10	-----Revolution counters	No.					
90	-----Other	No.					
9029.20	-Speed indicators and tachometers; stroboscopes						
9029.20.10.00	---Speed indicators and tachometers, for motor vehicles	No.	Free	9.2%	35%	Free	*
	---Other speed indicators and tachometers; stroboscopes						*
9029.20.91.00	----Electrical	No.	Free	Free	30%	Free	*
9029.20.99.00	----Other	No.	2.5%	7.5%	30%	2.5%	
9029.90	-Parts and accessories						
9029.90.10.00	---Of speed indicators or tachometers for motor vehicles	-	Free	9.2%	35%	Free	*
9029.90.80.00	---Of other speed indicators or tachometers, electrical	-	Free	Free	30%	Free	*
9029.90.90.00	---Of other goods of this heading	-	2.5%	7.5%	30%	2.5%	*
90.30	**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations.**						*
9030.10	-Instruments and apparatus for measuring or detecting ionizing radiations						
9030.10.10.00	---Alpha-beta geiger counters; geiger-mueller counters; instruments and apparatus for measuring or detecting nuclear radiation	-	10.3%	10.3%	30%	6.5%	*
	---Other instruments and apparatus for measuring or detecting ionizing radiations						*
9030.10.91.00	----Electrical	-	Free	Free	30%	Free	*
9030.10.99.00	----Other	-	2.5%	7.5%	30%	2.5%	

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9030.20.00.00	-Cathode-ray oscilloscopes and cathode-ray oscillographs	No.	Free	Free	30%	Free	
	-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device						
9030.31	--Multimeters						
9030.31.10.00	---Portable type or panel indicating type	-	10.3%	10.3%	30%	6.5%	*
9030.31.90.00	---Other multimeters	-	Free	Free	30%	Free	*
9030.39	--Other						
9030.39.10.00	---Electrical panel indicating instruments, excluding those used on motor vehicles, aircraft or ships; portable tachometer testers designed to test automobile tachometers; high voltage capacitance bridges; null detectors; volt meters, panel type; watt meters; portable relay test sets of a kind used to test protective relays, circuit breakers or starters in high tension power distribution systems; resistance bridges; instruments for measuring impedance, excluding bridges	No.	10.3%	10.3%	30%	6.5%	*
9030.39.90.00	---Other	No.	Free	Free	30%	Free	
9030.40	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)						
9030.40.10.00	---Field strength meters; electrical panel indicating instruments	-	10.3%	10.3%	30%	6.5%	*
9030.40.90.00	---Other	-	Free	Free	30%	Free	
	-Other instruments and apparatus						
9030.81	--With a recording device						
9030.81.10.00	---Chart recorders designed for use with automatic data processing machines	No.	Free	3.9%	35%	Free	*
9030.81.20.00	---Fault duration monitors designed to monitor or measure power stability or disturbances	No.	10.3%	10.3%	30%	Free	*
	---Other instruments and apparatus						*
9030.81.91.	----Electrical		Free	Free	30%	Free	*
10	-----Strip chart recorders	No.					
90	-----Other	No.					
9030.81.99.00	----Other than electrical	No.	2.5%	7.5%	30%	2.5%	*
9030.89	--Without a recording device						*
9030.89.10.00	---Designed for use with automatic data processing machines	-	Free	3.9%	35%	Free	*

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9030.89.20.00	---Electrical panel indicating instruments, excluding those used on motor vehicles, aircraft or ships	-	10.3%	10.3%	30%	Free	*
	---Other instruments and appparatus						*
9030.89.91.00	----Electrical	-	Free	Free	30%	Free	*
9030.89.99.00	----Other	-	2.5%	7.5%	30%	2.5%	
9030.90	-Parts and accessories						
9030.90.10.00	---Of the goods of this heading subject to an MFN rate of 10.3 % in the Schedule . .	-	10.3%	10.3%	30%	6.5%	*
9030.90.20.00	---Of the goods of this heading subject to an MFN rate of 3.9 % in the Schedule . .	-	Free	3.9%	35%	Free	*
9030.90.30.00	---Of the goods of this heading accorded an MFN rate of free in the Schedule . . .	-	Free	Free	30%	Free	*
9030.90.90.00	---Of other goods of this heading	-	2.5%	7.5%	30%	2.5%	*
90.31	**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.**						
9031.10	-Machines for balancing mechanical parts						
9031.10.10.00	---Dynamic balancing machines capable of balancing rotors of a weight not exceeding 22,700 kg	-	2.5%	9.2%	30%	2.5%	*
	---Other machines for balancing mechanical parts						*
9031.10.91.00	----Electrical	-	Free	Free	30%	Free	*
9031.10.99.00	----Other	-	2.5%	7.5%	30%	2.5%	
9031.20	-Test benches						
9031.20.10.00	---Electrical	-	Free	Free	30%	Free	*
9031.20.90.00	---Other	-	2.5%	7.5%	30%	2.5%	
9031.30.00.00	-Profile projectors	-	2.5%	7.5%	30%	2.5%	
9031.40.00.00	-Other optical instruments and appliances .	-	2.5%	7.5%	30%	2.5%	

TABLE 90.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9031.80	-Other instruments, appliances and machines						
9031.80.10.00	---Electrical panel indicating instruments, excluding those used on motor vehicles, aircraft or ships; portable electrical instruments, appliances and machines, for testing or regulating vehicle motors; wire spark testers used to indicate faults in the insulated coating of wire as it comes from the extruding machine; holiday detectors designed for high voltage inspection or detection of leakages or defects within pipeline coatings or wrappings; thickness sensors, electrical	-	10.3%	10.3%	30%	6.5%	*
9031.80.20.00	---Gauges not having an adjustable measuring device	-	Free	6.3%	20%	Free	
	---Other instruments, appliances and machines						*
9031.80.91.00	----Pressure testing apparatus for determining maturity of fruit; instruments, appliances and machines, designed for measuring the moisture content of agricultural produce; other instruments, appliances and machines, electrical . .	-	Free	Free	30%	Free	*
9031.80.99.00	----Other	-	2.5%	7.5%	30%	2.5%	
9031.90	-Parts and accessories						
9031.90.10.00	---Of the goods of this heading subject to an MFN rate of 10.3 % in the Schedule . .	-	10.3%	10.3%	30%	6.5%	*
9031.90.20.00	---Of the goods of this heading accorded an MFN rate of free in the Schedule . . .	-	Free	Free	30%	Free	*
9031.90.30.00	---Of the goods of this heading subject to an MFN rate of 6.3 % in the Schedule . .	-	Free	6.3%	20%	Free	*
9031.90.90.00	---Of other goods of this heading	-	7.5%	7.5%	30%	5%	*
90.32	**Automatic regulating or controlling instruments and apparatus.**						
9032.10.00.00	-Thermostats	No.	10.3%	10.3%	30%	6.5%	*
9032.20.00.00	-Manostats	-	10.3%	10.3%	30%	6.5%	*
	-Other instruments and apparatus						
9032.81.00.00	--Hydraulic or pneumatic	-	10.3%	10.3%	30%	6.5%	*

TABLE 90.2: (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9032.89	--Other						
9032.89.10.00	---Instruments and apparatus, for the control of the composition of sterilizing or cleaning solutions used in the food and beverage industries or in hospitals . . .	-	5%	8%	30%	5%	*
9032.89.20.00	---Temperature controls for photographic solutions	-	Free	Free	10%	Free	*
9032.89.90.00	---Other	-	10.3%	10.3%	30%	6.5%	*
9032.90	-Parts and accessories						
9032.90.10.00	---Of the goods of this heading subject to an MFN rate of 8 % in the Schedule . . .	-	5%	8%	30%	5%	*
9032.90.20.00	---Of the goods of this heading accorded an MFN rate of free in the Schedule	-	Free	Free	10%	Free	*
9032.90.90.00	---Of other goods of this heading	-	10.3%	10.3%	30%	6.5%	*
90.33							
9033.00.00.00	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90**	-	10.3%	10.3%	30%	6.5%	*

CHAPTER 90

APPENDIX

Chapter 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover:

   (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading No. 40.16), of leather or of composition leather (heading No. 42.04) or of textile material (heading No. 59.11);

   (b) Refractory goods of heading No. 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading No. 69.09;

   (c) Glass mirrors, not optically worked, of heading No. 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71);

   (d) Goods of heading No. 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

   (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

   (f) Pumps incorporating measuring devices, of heading No. 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 84.23); lifting or handling machinery (heading Nos. 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No. 84.41); fittings for adjusting work or tools on machine-tools, of heading No. 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 84.70); valves or other appliances of heading No. 84.81;

   (g) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading No. 85.19 or 85.20); sound-heads (heading No. 85.22); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26); sealed beam lamp units of heading 85.39; optical fibre cables of heading No. 85.44;

   (h) Searchlights or spotlights of heading No. 94.05;

   (ij) Articles of Chapter 95;

   (k) Capacity measures, which are to be classified according to their constituent material; or

   (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

   (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No. 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;

   (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading No. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

   (c) All other parts and accessories are to be classified in heading No. 90.33.

3. The provisions of Note 4 to Section XVI apply also to this Chapter.

4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No. 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.

6. Heading No. 90.32 applies only to:

   (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and

   (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

Supplementary Note.

1. For the purpose of the items of this Chapter, the term "electrical" when used in reference to instruments, appliances, apparatus and machines, refers to those articles the operation of which depends on an electrical phenomenon which varies according to the factor to be determined.

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
90.01		**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**					
9001.10.00	00	-Optical fibres, optical fibre bundles and cables	-	10%	10.2%	22.5%	6.5%
9001.20.00	00	-Sheets and plates of polarizing material	-	10%	10%	20%	6.5%
9001.30.00	00	-Contact lenses	-	Free	Free	Free	Free
9001.40		-Spectacle lenses of glass					
9001.40.10	00	---Designed for use of workers employed in hazardous work	-	Free	Free	Free	Free
9001.40.90	00	---Other	-	10.2%	10.2%	30%	6.5%
9001.50		-Spectacle lenses of other materials					
9001.50.10	00	---Designed for use of workers employed in hazardous work	-	Free	Free	Free	Free
9001.50.90	00	---Other	-	10.2%	10.2%	30%	6.5%
9001.90		-Other					
9001.90.10	00	---Colour filters for photographic cameras; halftones or similar printing screens	-	Free	Free	10%	Free
9001.90.20	00	---Diffraction gratings, proof planes and optical flats	-	2.5%	7.5%	30%	2.5%
9001.90.90	00	---Other	-	12.3%	12.3%	30%	8%
90.02		**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.**					
		-Objective lenses:					
9002.11		--For cameras, projectors or photographic enlargers or reducers					
9002.11.10	00	---For instant-print cameras; for cameras making negatives or positives 8cm by 10.5cm or larger; for enlargers making negatives or positives 10cm by 12.5cm or larger; for colour television cameras; for use in the manufacture of photographic cameras or projectors	-	Free	Free	10%	Free
9002.11.20	00	---For cinematographic projectors; for black and white television cameras	-	Free	9.2%	35%	Free
9002.11.90	00	---Other	-	2.5%	7.5%	30%	2.5%
9002.19		--Other					
9002.19.10	00	---For photogrammetric instruments; for rangefinders; for microfilm reader-printers; for microscopes; objective lenses of a diameter of not less than 6cm nor more than 20.5cm for astronomical telescopes	-	Free	Free	30%	Free
9002.19.90	00	---Other	-	2.5%	7.5%	30%	2.5%
9002.20		-Filters					

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9002.20.10	00	---Colour filters for photographic cameras; filters for photogrammetric and stereoscopic instruments; polarizing filters for microscopes...	-	Free	Free	30%	Free
9002.20.90	00	---Other..................................	-	2.5%	7.5%	30%	2.5%
9002.90		-Other					
9002.90.10	00	---Lenses, viewfinders and eyepieces of a kind used with the equipment and apparatus specified in item Nos. 9002.11.10 and 9002.19.10; halftones or similar printing screens..........	-	Free	Free	30%	Free
9002.90.20	00	---Mirrors for motor vehicles or projectors; viewfinders and additional lenses for cinematographic projectors...........	-	Free	9.2%	35%	Free
9002.90.30	00	---Other mirrors.......................	-	11.3%	11.3%	30%	7.5%
9002.90.90	00	---Other................................	-	5%	7.5%	30%	5%
90.03		**Frames and mountings for spectacles, goggles or the like, and parts thereof.**					
		-Frames and mountings:					
9003.11		--Of plastics					
9003.11.10	00	---For safety goggles and safety spectacles designed for use of workers employed in hazardous work; for prismatic eyeglasses for reading.	-	Free	Free	Free	Free
9003.11.20	00	---For other spectacles and eyeglasses..	-	9.2%	9.2%	20%	6%
9003.19		--Of other materials					
9003.19.10	00	---For safety goggles and safety spectacles designed for use of workers employed in hazardous work; for prismatic eyeglasses for reading.	-	Free	Free	Free	Free
9003.19.20	00	---For other spectacles and eyeglasses..	-	9.2%	9.2%	20%	6%
9003.90		-Parts					
9003.90.10	00	---Of safety goggles and safety spectacles designed for use of workers employed in hazardous work; of prismatic eyeglasses for reading..	-	Free	Free	5%	Free
		---Of other spectacles and eyeglasses:					
9003.90.21	00	----Unfinished.........................	-	Free	Free	5%	Free
9003.90.22	00	----Finished...........................	-	9.2%	9.2%	20%	6%
90.04		**Spectacles, goggles and the like, corrective, protective or other.**					
9004.10.00	00	-Sunglasses............................	No	10.2%	10.2%	30%	6.5%
9004.90		-Other					
9004.90.10	00	---Safety goggles and safety spectacles designed for use of workers employed in hazardous work; prismatic eyeglasses for reading...............	No	Free	Free	Free	Free
9004.90.90		---Other...............................		10.2%	10.2%	30%	6.5%
	10	-----*Goggles of a kind used in sports*...	No				
	90	-----*Other*...........................	No				
90.05		**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.**					
9005.10.00	00	-Binoculars............................	No	2.5%	7.5%	30%	2.5%
9005.80		-Other instruments					

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9005.80.10	00	---Astronomical telescopes having an objective mirror of a diameter of not less than 7.5cm nor more than 51cm or having an objective lens of a diameter of not less than 6cm nor more than 20.5cm..........	-	Free	Free	30%	Free
9005.80.90	00	---Other..........	-	7.3%	7.3%	30%	4.5%
9005.90		-Parts and accessories (including mountings)					
9005.90.10	00	---Of the telescopes of item No. 9005.80.10..........	-	Free	Free	30%	Free
9005.90.90	00	---Other..........	-	7.3%	7.3%	30%	4.5%
90.06		**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.**					
9006.10.00	00	-Cameras of a kind used for preparing printing plates or cylinders..........	No	Free	Free	30%	Free
9006.20		-Cameras of a kind used for recording documents on microfilm, microfiche or other microforms					
9006.20.10	00	---Cameras for making negatives or positives 8cm by 10.5cm or larger....	No	Free	Free	10%	Free
9006.20.20	00	---Cameras for making negatives or positives smaller than 8cm by 10.5cm.	No	5%	7.5%	30%	5%
9006.30		-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes					
9006.30.10	00	---Cameras for making negatives or positives 8cm by 10.5cm or larger....	No	Free	Free	10%	Free
9006.30.20	00	---Cameras for making negatives or positives smaller than 8cm by 10.5cm.	No	5%	7.5%	30%	5%
9006.40.00	00	-Instant print cameras..........	No	Free	Free	10%	Free
		-Other cameras:					
9006.51.00	00	--With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35mm....	No	5%	7.5%	30%	5%
9006.52.00	00	--Other, for roll film of a width less than 35mm..........	No	5%	7.5%	30%	5%
9006.53.00	00	--Other, for roll film of a width of 35mm..........	No	5%	7.5%	30%	5%
9006.59		--Other					
9006.59.10	00	---Cameras for making negatives or positives 8cm by 10.5cm or larger....	No	Free	Free	10%	Free
9006.59.20	00	---Cameras for making negatives or positives smaller than 8cm by 10.5cm.	No	5%	7.5%	30%	5%
		-Photographic flashlight apparatus and flashbulbs:					
9006.61.00	00	--Discharge lamp ("electronic") flashlight apparatus..........	No	2.5%	10%	30%	2.5%
9006.62.00	00	--Flashbulbs, flashcubes and the like...	-	10%	10%	30%	6.5%
9006.69		--Other					
9006.69.10	00	---Flash guns..........	-	Free	Free	10%	Free
9006.69.90	00	---Other..........	-	2.5%	7.5%	30%	2.5%
		-Parts and accessories:					
9006.91		--For cameras					

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9006.91.10	00	---Colour filter holders, diffusion discs and holders, lantern slide attachments, lens hoods, polarizing screens and holders, stands, tripods, tripod tops and vignetters; parts of the foregoing..............	-	Free	Free	10%	Free
		---Other:					
9006.91.91	00	----Parts of instant print cameras or of cameras for making negatives or positives 8cm by 10.5cm or larger; parts of the goods of item No. 9006.10.00.........................	-	Free	Free	10%	Free
9006.91.92	00	----Shutters and parts thereof for use in the manufacture of cameras; unfinished parts for use in the manufacture of cameras..............	-	Free	Free	30%	Free
9006.91.99	00	----Other..............................	-	7.5%	7.5%	30%	5%
9006.99.00	00	--Other................................	-	8.2%	9.2%	30%	6%
90.07		**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**					
		-Cameras:					
9007.11.00	00	--For film of less than 16mm width or for double-8mm film..................	No	5%	7.5%	30%	5%
9007.19.00	00	--Other................................	No	5%	7.5%	30%	5%
		-Projectors:					
9007.21.00	00	--For film of less than 16mm width......	No	Free	9.2%	35%	Free
9007.29.00	00	--Other................................	No	Free	9.2%	35%	Free
		-Parts and accessories:					
9007.91		--For cameras					
9007.91.10	00	---Colour filter holders, diffusion discs and holders, lens hoods, polarizing screens and holders, stands, tripods, tripod tops and vignetters; parts of the foregoing...	-	Free	Free	10%	Free
9007.91.90	00	---Other...............................	-	5%	7.5%	30%	5%
9007.92		--For projectors					
		---Parts:					
9007.92.11	00	----For use in the manufacture of projectors..........................	-	Free	Free	30%	Free
9007.92.19	00	----Other..............................	-	Free	9.2%	35%	Free
9007.92.20	00	---Accessories.........................	-	2.5%	7.5%	30%	2.5%
90.08		**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**					
9008.10.00	00	-Slide projectors......................	-	8.9%	8.9%	30%	5.5%
9008.20		-Microfilm, microfiche or other microform readers, whether or not capable of producing copies					
9008.20.10	00	---Microfilm or microfiche reader-printers.........................	No	Free	Free	10%	Free
9008.20.90	00	---Other...............................	No	Free	9.2%	25%	Free
9008.30.00		-Other image projectors................		8.3%	8.3%	30%	5.5%
	10	-----*Overhead projectors*................	No				
	90	-----*Other*..............................	No				
9008.40		-Photographic (other than cinematographic) enlargers and reducers					

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9008.40.10	00	---Enlargers designed to accommodate negatives or positives 10cm by 12.5cm or larger	-	Free	Free	10%	Free
9008.40.90	00	---Other	-	2.5%	7.5%	30%	2.5%
9008.90		-Parts and accessories					
		---Parts:					
9008.90.11		----Of microfilm or microfiche reader-printers; of enlargers designed to accommodate negatives or positives 10cm by 12.5cm or larger		Free	Free	10%	Free
	10	*-----Of microfilm or microfiche reader-printers*	-				
	20	*-----Of enlargers*	-				
9008.90.12	00	----For use in the manufacture of projectors	-	Free	Free	30%	Free
9008.90.19	00	----Other	-	2.5%	7.5%	30%	2.5%
9008.90.20	00	---Accessories	-	10.8%	10.8%	35%	7%
90.09		**Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.**					
		-Electrostatic photo-copying apparatus:					
9009.11.00	00	--Operating by reproducing the original image directly onto the copy (direct process)	No	Free	Free	10%	Free
9009.12.00	00	--Operating by reproducing the original image via an intermediate onto the copy (indirect process)	No	Free	Free	10%	Free
		-Other photo-copying apparatus:					
9009.21.00	00	--Incorporating an optical system	No	Free	Free	10%	Free
9009.22.00	00	--Of the contact type	No	Free	Free	10%	Free
9009.30.00	00	-Thermo-copying apparatus	No	Free	Free	10%	Free
9009.90.00	00	-Parts and accessories	-	Free	Free	35%	Free
90.10		**Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitized semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**					
9010.10.00	00	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	-	Free	Free	Free	Free
9010.20		-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes					
9010.20.10	00	---For X-ray film	-	Free	Free	Free	Free
		---Other:					

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9010.20.91	00	----Ferro-type plates, film or paper processors for photo-finishing, film or print dryers, mounting presses, negative or sheet-film hangers, print straighteners, print washers, tanks or trays for negative and positive processing, temperature controls or heaters for photographic solutions	-	Free	Free	10%	Free
9010.20.99	00	----Other	-	2.5%	7.5%	30%	2.5%
9010.30.00	00	-Projection screens	-	Free	6.8%	35%	Free
9010.90		-Parts and accessories					
9010.90.10	00	---Of the goods of item No. 9010.10.00, 9010.20.10 or 9010.20.91	-	Free	Free	10%	Free
9010.90.20	00	---Of the goods of item No. 9010.20.99 or 9010.30.00	-	2.5%	7.5%	30%	2.5%
90.11		**Compound optical microscopes, including those for microphotography, microcinematography or microprojection.**					
9011.10.00	00	-Stereoscopic microscopes	No	Free	Free	Free	Free
9011.20.00	00	-Other microscopes, for microphotography, microcinematography or microprojection	No	Free	Free	Free	Free
9011.80.00	00	-Other microscopes	No	Free	Free	Free	Free
9011.90.00	00	-Parts and accessories	-	Free	Free	Free	Free
90.12		**Microscopes other than optical microscopes; diffraction apparatus.**					
9012.10.00	00	-Microscopes other than optical microscopes and diffraction apparatus	-	Free	Free	Free	Free
9012.90.00	00	-Parts and accessories	-	Free	Free	Free	Free
90.13		**Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**					
9013.10		-Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI					
9013.10.10	00	---Telescopic sights for fitting to arms	No	Free	5.5%	30%	Free
9013.10.20	00	---Periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	No	2.5%	7.5%	30%	2.5%
9013.20		-Lasers, other than laser diodes					
9013.20.10	00	---Gas lasers	-	10.2%	10.2%	30%	6.5%
9013.20.90	00	---Other	-	2.5%	9.2%	35%	2.5%
9013.80		-Other devices, appliances and instruments					
9013.80.10	00	---Liquid crystal devices; stereoscopes.	-	Free	Free	25%	Free

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9013.80.20	00	---Mounted glass mirrors, optically worked, not specified or included elsewhere in this Chapter	-	11.3%	11.3%	30%	7.5%
9013.80.90	00	---Other	-	2.5%	7.5%	30%	2.5%
9013.90		-Parts and accessories					
9013.90.10	00	---Of the goods of item No. 9013.10.10	-	Free	5.5%	30%	Free
		---Of lasers:					
9013.90.21	00	----Of the goods of item No. 9013.20.10	-	10.2%	10.2%	30%	6.5%
9013.90.22	00	----Of the goods of item No. 9013.20.90	-	2.5%	9.2%	35%	2.5%
9013.90.30	00	---Of the goods of item No. 9013.10.20, 9013.80.10, 9013.80.20 or 9013.80.90	-	2.5%	7.5%	30%	2.5%
90.14		**Direction finding compasses; other navigational instruments and appliances.**					
9014.10		-Direction finding compasses					
9014.10.10	00	---For marine or aeronautical navigation	-	Free	Free	Free	Free
9014.10.90	00	---Other	-	5.1%	5.1%	25%	3%
9014.20.00	00	-Instruments and appliances for aeronautical or space navigation (other than compasses)	-	Free	Free	27.5%	Free
9014.80		-Other instruments and appliances					
9014.80.10	00	---Marine automatic pilots	-	2.5%	9.2%	35%	2.5%
9014.80.20	00	---Sonar and echo sounding equipment	-	10.2%	10.2%	30%	6.5%
9014.80.90	00	---Other	-	2.5%	7.5%	30%	2.5%
9014.90		-Parts and accessories					
		---Of direction finding compasses:					
9014.90.11	00	----Of the goods of item No. 9014.10.10	-	Free	Free	Free	Free
9014.90.12	00	----Of the goods of item No. 9014.10.90	-	7.5%	7.5%	30%	5%
9014.90.20	00	---Of the goods of item No. 9014.20.00	-	Free	Free	27.5%	Free
9014.90.30	00	---Of the goods of item No. 9014.80.10	-	2.5%	9.2%	35%	2.5%
9014.90.40	00	---Of the goods of item No. 9014.80.20	-	10.2%	10.2%	30%	6.5%
9014.90.50	00	---Of the goods of item No. 9014.80.90	-	2.5%	7.5%	30%	2.5%
90.15		**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**					
9015.10		-Rangefinders					
9015.10.10	00	---For cameras	-	Free	Free	10%	Free
9015.10.90	00	---Other	-	4.1%	4.1%	20%	2.5%
9015.20		-Theodolites and tacheometers					
9015.20.10	00	---Magnetic theodolites	No	Free	Free	20%	Free
9015.20.90	00	---Other	No	Free	4%	20%	Free
9015.30.00	00	-Levels	No	Free	4%	20%	Free
9015.40.00	00	-Photogrammetrical surveying instruments and appliances	-	Free	Free	20%	Free
9015.80		-Other instruments and appliances					
9015.80.10		---Geophysical instruments, excluding theodolites of subheading No. 9015.20		Free	Free	20%	Free
	10	-----*Seismometers and seismographs*	-				
	90	-----*Other*	-				
9015.80.20	00	---Anemometers and other instruments for measuring wind direction; ceilometers; visibility meters, including transmissometers	-	10.2%	10.2%	30%	6.5%
9015.80.30	00	---Oceanographic research instruments and appliances	-	Free	Free	Free	Free

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9015.80.90		---Other		5.8%	5.8%	25%	3.5%
	10	-----*Surveying instruments*	-				
	90	-----*Other*	-				
9015.90		-Parts and accessories					
9015.90.10	00	---Of the goods of item No. 9015.10.10, 9015.20.10, 9015.40.00, 9015.80.10 or 9015.80.30	-	Free	Free	20%	Free
9015.90.20	00	---Of the goods of item No. 9015.80.20	-	10.2%	10.2%	30%	6.5%
9015.90.30	00	---Of the goods of item No. 9015.10.90, 9015.20.90, 9015.30.00 or 9015.80.90	-	4.2%	4.2%	20%	2.5%
90.16							
9016.00		**Balances of a sensitivity of 5cg or better, with or without weights.**					
9016.00.10	00	---Electronic balances and parts and accessories therefor	-	Free	Free	30%	Free
9016.00.90	00	---Other	-	10.2%	10.2%	35%	6.5%
90.17		**Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.**					
9017.10		-Drafting tables and machines, whether or not automatic					
9017.10.10	00	---Drafting machines	-	Free	4%	20%	Free
9017.10.20	00	---Drafting tables	-	13%	13%	45%	8.5%
9017.20.00	00	-Other drawing, marking-out or mathematical calculating instruments	-	4.8%	4.8%	20%	3%
9017.30.00	00	-Micrometers, callipers and gauges	-	Free	6.3%	20%	Free
9017.80		-Other instruments					
9017.80.10	00	---Measuring rules and tapes; rulers of a kind used in schools	-	10.3%	10.3%	30%	6.5%
9017.80.90	00	---Other, including map measurers	-	7.1%	7.1%	20%	4.5%
9017.90		-Parts and accessories					
9017.90.10	00	---Of the goods of item No. 9017.10.20	-	13%	13%	45%	8.5%
9017.90.20	00	---Of the goods of item No. 9017.10.10, 9017.20.00, 9017.30.00, 9017.80.10 or 9017.80.90	-	5.3%	5.3%	20%	3.5%
90.18		**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.**					
		-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):					
9018.11.00	00	--Electro-cardiographs	-	Free	Free	Free	Free
9018.19.00	00	--Other	-	Free	Free	Free	Free
9018.20		-Ultra-violet or infra-red ray apparatus					
9018.20.10	00	---For diagnostic purposes	-	Free	Free	Free	Free
9018.20.20	00	---For therapeutic purposes	-	11.3%	11.3%	30%	7.5%

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
		-Syringes, needles, catheters, cannulae and the like:					
9018.31.00	00	--Syringes, with or without needles	-	Free	Free	Free	Free
9018.32.00		--Tubular metal needles and needles for sutures		Free	Free	Free	Free
	10	-----*Tubular metal needles*	-				
	20	-----*Needles for sutures*	-				
9018.39.00	00	--Other	-	Free	Free	Free	Free
		-Other instruments and appliances, used in dental sciences:					
9018.41.00	00	--Dental drill engines, whether or not combined on a single base with other dental equipment	-	Free	Free	Free	Free
9018.49.00	00	--Other	-	Free	Free	Free	Free
9018.50.00	00	-Other ophthalmic instruments and appliances	-	Free	Free	Free	Free
9018.90.00	00	-Other instruments and appliances	-	Free	Free	Free	Free
90.19		**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**					
9019.10		-Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus					
9019.10.10	00	---Mechano-therapy appliances; power-operated massage apparatus; psychological aptitude-testing apparatus	-	2.5%	9.2%	35%	2.5%
9019.10.20	00	---Manually operated massage apparatus	-	13.5%	13.5%	30%	9%
9019.20.00	00	-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	-	Free	Free	Free	Free
90.20							
9020.00.00	00	**Other breathing appliances, and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters**	-	Free	Free	Free	Free
90.21		**Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.**					
		-Artificial joints and other orthopaedic or fracture appliances:					
9021.11.00	00	--Artificial joints	-	Free	Free	Free	Free
9021.19		--Other					
9021.19.10	00	---Plaster bandage splints	-	10%	10%	35%	6.5%
9021.19.20	00	---Surgical trusses and suspensory bandages; orthopaedic abdominal supports	-	10%	17.5%	35%	10%
9021.19.30	00	---Other orthopaedic or fracture appliances	-	Free	Free	Free	Free

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
		-Artificial teeth and dental fittings:					
9021.21.00	00	--Artificial teeth	-	Free	Free	Free	Free
9021.29		--Other					
9021.29.10	00	---Dental fittings but not including dental prostheses	-	Free	Free	Free	Free
9021.29.20	00	---Dental prostheses including dentures, bridges and crowns	-	14.8%	14.8%	25%	9.5%
9021.30.00	00	-Other artificial parts of the body	-	Free	Free	Free	Free
9021.40.00	00	-Hearing aids, excluding parts and accessories	-	Free	Free	Free	Free
9021.50.00	00	-Pacemakers for stimulating heart muscles, excluding parts and accessories	-	Free	Free	Free	Free
9021.90.00	00	-Other	-	Free	Free	Free	Free
90.22		**Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.**					
		-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:					
9022.11.00		--For medical, surgical, dental or veterinary uses		Free	Free	Free	Free
	10	-----*For dental use*	-				
	20	-----*For medical, surgical or veterinary uses*	-				
9022.19.00	00	--For other uses	-	Free	Free	Free	Free
		-Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:					
9022.21.00	00	--For medical, surgical, dental or veterinary uses	-	Free	Free	Free	Free
9022.29.00	00	--For other uses	-	Free	Free	Free	Free
9022.30.00	00	-X-ray tubes	-	Free	Free	Free	Free
9022.90.00	00	-Other, including parts and accessories	-	Free	Free	Free	Free
90.23							
9023.00.00	**00**	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.**	-	Free	Free	Free	Free
90.24		**Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).**					

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9024.10		-Machines and appliances for testing metals					
9024.10.10	00	---Electrical testing machines and appliances	-	Free	Free	30%	Free
9024.10.90	00	---Other	-	2.5%	7.5%	30%	2.5%
9024.80		-Other machines and appliances					
9024.80.10	00	---Concrete testers	-	10.2%	10.2%	30%	6.5%
		---Other:					
9024.80.91	00	----Paper and paperboard testing machines and appliances; electrical testing machines and appliances	-	Free	Free	30%	Free
9024.80.99	00	----Other	-	2.5%	7.5%	30%	2.5%
9024.90		-Parts and accessories					
9024.90.10	00	---Of the goods of item No. 9024.80.10	-	10.2%	10.2%	30%	6.5%
9024.90.20	00	---Of the goods of item No. 9024.10.10 or 9024.80.91	-	Free	Free	30%	Free
9024.90.30	00	---Of the goods of item No. 9024.10.90 or 9024.80.99	-	2.5%	7.5%	30%	2.5%
90.25		**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.**					
		-Thermometers, not combined with other instruments:					
9025.11		--Liquid-filled, for direct reading					
9025.11.10	00	---Clinical thermometers	No	Free	Free	Free	Free
9025.11.90	00	---Other	No	2.5%	7.5%	30%	2.5%
9025.19		--Other					
		---Electrical thermometers:					
9025.19.11	00	----Temperature bridges; temperature measuring devices employing resistance thermal detector sensing elements	No	10.2%	10.2%	30%	6.5%
9025.19.19	00	----Other	No	Free	Free	Free	Free
9025.19.90	00	---Other	No	2.5%	7.5%	30%	2.5%
9025.20.00	00	-Barometers, not combined with other instruments	-	7%	7%	30%	4.5%
9025.80		-Other instruments					
9025.80.10	00	---Pyrometers	-	10.2%	10.2%	30%	6.5%
		---Other:					
9025.80.91	00	----Electrical instruments	-	Free	Free	30%	Free
9025.80.99	00	----Other	-	2.5%	7.5%	30%	2.5%
9025.90		-Parts and accessories					
9025.90.10	00	---Of the goods of item No. 9025.11.10, 9025.19.19 or 9025.80.91	-	Free	Free	30%	Free
9025.90.20	00	---Of the goods of item No. 9025.19.11 or 9025.80.10	-	10.2%	10.2%	30%	6.5%
9025.90.30	00	---Of the goods of item No. 9025.11.90, 9025.19.90, 9025.20.00 or 9025.80.99	-	7.5%	7.5%	30%	5%
90.26		**Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32.**					
9026.10		-For measuring or checking the flow or level of liquids					

Item	SS	Description of Goods	Unit of Meas	BP Rate	MFN Rate	GEN Rate	GPT Rate
9026.10.10	00	---Water current meters.................	-	10.2%	10.2%	30%	6.5%
		---Other:					
9026.10.91	00	----Electrical instruments and apparatus	-	Free	Free	30%	Free
9026.10.99	00	----Other................................	-	Free	8%	20%	Free
9026.20		-For measuring or checking pressure					
9026.20.10	00	---Electrical instruments and apparatus.	-	Free	Free	30%	Free
9026.20.90	00	---Other................................	-	7.5%	7.5%	30%	5%
9026.80		-Other instruments or apparatus					
9026.80.10	00	---Electrical heat meters...............	-	Free	Free	30%	Free
9026.80.90	00	---Other................................	-	8%	8%	30%	5%
9026.90		-Parts and accessories					
9026.90.10	00	---Of the goods of item No. 9026.10.91, 9026.20.10 or 9026.80.10............	-	Free	Free	30%	Free
9026.90.20	00	---Of the goods of item No. 9026.10.10..	-	10.2%	10.2%	30%	6.5%
9026.90.30	00	---Of the goods of item No. 9026.10.99, 9026.20.90 or 9026.80.90............	-	8%	8%	30%	5%
90.27		**Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.**					
9027.10		-Gas or smoke analysis apparatus					
9027.10.10	00	---Electrical analyzers.................	-	Free	Free	30%	Free
9027.10.90	00	---Other................................	-	2.5%	7.5%	30%	2.5%
9027.20		-Chromatographs and electrophoresis instruments					
9027.20.10	00	---Electrical instruments...............	-	Free	Free	30%	Free
9027.20.90	00	---Other................................	-	2.5%	7.5%	30%	2.5%
9027.30		-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)					
9027.30.10	00	---Interferometric spectrophotometers (Fourier-transform type)............	-	10.2%	10.2%	30%	6.5%
		---Other:					
9027.30.91	00	----Electrical instruments and apparatus	-	Free	Free	30%	Free
9027.30.99	00	----Other................................	-	2.5%	7.5%	30%	2.5%
9027.40.00	00	-Exposure meters........................	-	Free	Free	10%	Free
9027.50		-Other instruments and apparatus using optical radiations (UV, visible, IR)					
9027.50.10	00	---Densitometers; electrical instruments and apparatus............	-	Free	Free	30%	Free
9027.50.90	00	---Other................................	-	2.5%	7.5%	30%	2.5%
9027.80		-Other instruments and apparatus					
9027.80.10	00	---Vibration, noise and spike energy measuring instruments, analyzers and monitors; mass spectrometers.........	-	10.2%	10.2%	30%	6.5%
		---Other:					
9027.80.91	00	----Electrical instruments and apparatus, excluding salinometers, titrimeters, rH and pH meters.......	-	Free	Free	30%	Free
9027.80.99	00	----Other................................	-	7.5%	7.5%	30%	5%
9027.90		-Microtomes; parts and accessories					

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
		---Microtomes, including parts and accessories therefor:					
9027.90.11	00	----For medical purposes................	-	Free	Free	Free	Free
9027.90.19	00	----Other..............................	-	2.5%	9.2%	35%	2.5%
		---Other parts and accessories:					
9027.90.91	00	----Of the goods of item No. 9027.10.10, 9027.20.10 9027.30.91, 9027.40.00, 9027.50.10 or 9027.80.91	-	Free	Free	30%	Free
9027.90.92	00	----Of the goods of item No. 9027.30.10 or 9027.80.10.....................	-	10.2%	10.2%	30%	6.5%
9027.90.93	00	----Of the goods of item No. 9027.10.90, 9027.20.90, 9027.30.99, 9027.50.90 or 9027.80.99............	-	7.5%	7.5%	30%	5%
90.28		**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**					
9028.10.00	00	-Gas meters............................	No	10.2%	10.2%	35%	6.5%
9028.20		-Liquid meters					
9028.20.10	00	---For fitting to pumps for dispensing fuel of item No. 8413.11.00..........	No	2.5%	9.2%	35%	2.5%
9028.20.20	00	---For recording or measuring water supply..............................	No	10.2%	10.2%	30%	6.5%
9028.20.90	00	---Other..............................	No	Free	7.8%	20%	Free
9028.30.00	00	-Electricity meters....................	No	10.2%	10.2%	30%	6.5%
9028.90		-Parts and accessories					
9028.90.10	00	---Of the goods of item No. 9028.20.10..	-	2.5%	9.2%	35%	2.5%
9028.90.20	00	---Of the goods of item No. 9028.10.00, 9028.20.20 or 9028.30.00............	-	10.2%	10.2%	35%	6.5%
9028.90.30	00	---Of the goods of item No. 9028.20.90..	-	Free	7.8%	20%	Free
90.29		**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes.**					
9029.10.00		-Revolution counters, production counters, taximeters, mileometers, pedometers and the like................		2.5%	7.5%	30%	2.5%
	10	-----*Revolution counters*................	No				
	90	-----*Other*..............................	No				
9029.20		-Speed indicators and tachometers; stroboscopes					
9029.20.10	00	---Speed indicators and tachometers for motor vehicles......................	No	Free	9.2%	35%	Free
		---Other:					
9029.20.91	00	----Electrical instruments..............	No	Free	Free	30%	Free
9029.20.99	00	----Other..............................	No	2.5%	7.5%	30%	2.5%
9029.90		-Parts and accessories					
9029.90.10	00	---Of the goods of item No. 9029.20.10..	-	Free	9.2%	35%	Free
9029.90.20	00	---Of the goods of item No. 9029.20.91..	-	Free	Free	30%	Free
9029.90.30	00	---Of the goods of item No. 9029.10.00 or 9029.20.99.........................	-	2.5%	7.5%	30%	2.5%

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
90.30		**Oscilloscopes, spectrum analyzers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations.**					
9030.10		-Instruments and apparatus for measuring or detecting ionizing radiations					
9030.10.10	00	---Alpha-beta geiger counters; geiger-mueller counters; instruments and apparatus for measuring or detecting nuclear radiation..........	-	10.2%	10.2%	30%	6.5%
		---Other:					
9030.10.91	00	----Electrical instruments and apparatus	-	Free	Free	30%	Free
9030.10.99	00	----Other............................	-	2.5%	7.5%	30%	2.5%
9030.20.00	00	-Cathode-ray oscilloscopes and cathode-ray oscillographs..............	No	Free	Free	30%	Free
		-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:					
9030.31		--Multimeters					
9030.31.10	00	---Portable type and panel indicating type................................	-	10.2%	10.2%	30%	6.5%
9030.31.90	00	---Other............................	-	Free	Free	30%	Free
9030.39		--Other					
9030.39.10	00	---Electrical panel indicating instruments, not including those types used on motor vehicles, aircraft or ships; portable tachometer testers designed to test automobile tachometers; high voltage capacitance bridges; null detectors; panel type volt meters; watt meters; portable relay test sets of a kind used to test protective relays, circuit breakers and starters in high tension power distribution systems; resistance bridges; instruments, except bridges, for measuring impedance..................	No	10.2%	10.2%	30%	6.5%
9030.39.90	00	---Other............................	No	Free	Free	30%	Free
9030.40		-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)					
9030.40.10	00	---Field strength meters; electrical panel indicating instruments.........	-	10.2%	10.2%	30%	6.5%
9030.40.90	00	---Other............................	-	Free	Free	30%	Free
		-Other instruments and apparatus:					
9030.81		--With a recording device					
9030.81.10	00	---Chart recorders designed for use with electronic data processing apparatus...........................	No	Free	3.9%	35%	Free
9030.81.20	00	---Fault duration monitors designed to monitor or measure power stability and disturbances.....................	No	10.2%	10.2%	30%	Free
		---Other:					
9030.81.91		----Electrical instruments and apparatus		Free	Free	30%	Free
	10	-----*Strip chart recorders*..............	No				
	90	-----*Other*............................	No				

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9030.81.99	00	----Other..............................	No	2.5%	7.5%	30%	2.5%
9030.89		--Other					
9030.89.10	00	---Instruments designed for use with electronic data processing apparatus.	-	Free	3.9%	35%	Free
9030.89.20	00	---Electrical panel indicating instruments, not to include those types used on motor vehicles, aircraft or ships..................	-	10.2%	10.2%	30%	Free
		---Other:					
9030.89.91	00	----Electrical instruments and apparatus	-	Free	Free	30%	Free
9030.89.99	00	----Other..............................	-	2.5%	7.5%	30%	2.5%
9030.90		-Parts and accessories					
9030.90.10	00	---Of the goods of item No. 9030.10.10, 9030.31.10, 9030.39.10, 9030.40.10, 9030.81.20 or 9030.89.20............	-	10.2%	10.2%	30%	6.5%
9030.90.20	00	---Of the goods of item No. 9030.81.10 or 9030.89.10.......................	-	Free	3.9%	35%	Free
9030.90.30	00	---Of the goods of item No. 9030.10.91, 9030.20.00, 9030.31.90, 9030.39.90, 9030.40.90, 9030.81.91 or 9030.89.91.	-	Free	Free	30%	Free
9030.90.40	00	---Of the goods of item No. 9030.10.99, 9030.81.99 or 9030.89.99............	-	2.5%	7.5%	30%	2.5%
90.31		**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.**					
9031.10		-Machines for balancing mechanical parts					
9031.10.10	00	---Dynamic balancing machines capable of balancing rotors weighing up to 22,700kg...........................	-	10.2%	10.2%	30%	6.5%
		---Other:					
9031.10.91	00	----Electrical.........................	-	Free	Free	30%	Free
9031.10.99	00	----Other..............................	-	2.5%	7.5%	30%	2.5%
9031.20		-Test benches					
9031.20.10	00	---Electrical..........................	-	Free	Free	30%	Free
9031.20.90	00	---Other...............................	-	2.5%	7.5%	30%	2.5%
9031.30.00	00	-Profile projectors....................	-	2.5%	7.5%	30%	2.5%
9031.40.00	00	-Other optical instruments and appliances..............................	-	2.5%	7.5%	30%	2.5%
9031.80		-Other instruments, appliances and machines					
9031.80.10	00	---Electrical panel indicating instruments, not including those types used on motor vehicles, aircraft or ships; portable electrical instruments, appliances or machines for testing or regulating vehicle motors; wire spark testers used to indicate faults in the insulated coating of wire as it comes from the extruding machine; holiday detectors, designed for high voltage inspection and detection of leakages and defects within pipeline coatings or wrappings; electrical thickness sensors................................	-	10.2%	10.2%	30%	6.5%
9031.80.20	00	---Gauges not having an adjustable measuring device....................	-	Free	6.3%	20%	Free
		---Other:					

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9031.80.91	00	----Pressure testing apparatus for determining maturity of fruit; instruments, appliances and machines designed for measuring the moisture content of agricultural produce; other electrical instruments..........................	-	Free	Free	30%	Free
9031.80.99	00	----Other...........................	-	2.5%	7.5%	30%	2.5%
9031.90		-Parts and accessories					
9031.90.10	00	---Of the goods of item No. 9031.10.10 or 9031.80.10..........................	-	10.2%	10.2%	30%	6.5%
9031.90.20	00	---Of the goods of item No. 9031.10.91 9031.20.10 or 9031.80.91............	-	Free	Free	30%	Free
9031.90.30	00	---Of the goods of item No. 9031.80.20..	-	Free	6.3%	20%	Free
9031.90.40	00	---Of the goods of item No. 9031.10.99, 9031.20.90, 9031.30.00, 9031.40.00 or 9031.80.99........................	-	7.5%	7.5%	30%	5%
90.32		**Automatic regulating or controlling instruments and apparatus.**					
9032.10.00	00	-Thermostats............................	No	10.2%	10.2%	35%	6.5%
9032.20.00	00	-Manostats..............................	-	10.2%	10.2%	35%	6.5%
		-Other instruments and apparatus:					
9032.81.00	00	--Hydraulic or pneumatic................	-	10.2%	10.2%	35%	6.5%
9032.89		--Other					
9032.89.10	00	---Instruments and apparatus for the control of the composition of sterilizing and cleaning solutions used in the food and beverage industries or in hospitals...........	-	5%	8%	30%	5%
9032.89.20	00	---Process control apparatus for use with electronic data processing machines and apparatus................	-	Free	Free	35%	Free
9032.89.90	00	---Other............................	-	10.2%	10.2%	35%	6.5%
9032.90		-Parts and accessories					
9032.90.10	00	---Of the goods of item No. 9032.89.10..	-	5%	8%	30%	5%
9032.90.20	00	---Of the goods of item No. 9032.89.20..	-	Free	Free	35%	Free
9032.90.30	00	---Of the goods of item No. 9032.10.00, 9032.20.00, 9032.81.00 or 9032.89.90.	-	10.2%	10.2%	35%	6.5%
90.33							
9033.00.00	**00**	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.................**	-	10.2%	10.2%	35%	6.5%

CHAPTER 91

Clocks and Watches and Parts Thereof

A. Introduction

Proposed Chapter 91 encompasses, in whole or in part, 35 items of the Customs Tariff, as listed below:

35200-1	Brass and copper nails ... n.o.p.
36200-1	Articles ... of sterling or other silverware, n.o.p. ...
36215-1	Nickel-plated ware, gilt, or electro-plated ware, n.o.p.
*36600-1	Watches of all kinds
*36605-1	Watch actions and movements, finished or unfinished
*36610-1	Parts of watch movements, finished or unfinished
36700-1	Watch cases, and parts thereof, finished or unfinished
*36705-1	Watch bands of base metal or alloys thereof ...
*36750-1	Stainless steel skeletons for use in ... watch bands
36800-1	Clocks, time recorders, clock movements ...
*36800-3	Chess clocks and chess time recorders
*36800-4	Travel clocks, not including recording clocks ...
*36805-1	Clock movements, parts thereof ... (for use in clocks)
36900-1	Parts of clock movements or of clockwork mechanisms ...
*40505-1	Springs, of iron or steel ... (for use in clocks)
44028-1	Chronometers and compasses ... (for aircraft, ships, vessels)
44031-1	... articles ... for ... marine radio beacon timing equipment ...
44062-1	... parts for use in the manufacture, repair ... 44060-1
44300-1	Apparatus, and parts thereof, for cooking or for heating buildings ...
*44330-1	Timing devices for apparatus for cooking; parts thereof
*44330-2	Timing devices for apparatus for heating buildings, parts thereof
*44335-1	Timers for radios and parts thereof
	Electric apparatus and complete parts thereof, n.o.p.:
44524-1	Other than the following (see 44524-2 to 44524-6)
44532-1	Electrical instruments and apparatus of precision ... parts ...
	Manufactures, articles or wares, of iron or steel ... n.o.p.:
44603-1	Other than the following (see 44603-2 to 44603-5)
44603-3	Coin control devices ... and parts thereof ...
46200-1	Instruments for observation, measurement ... parts ...
51150-1	Pigeon timers ... pigeon countermark leg bands
56300-1	Clothing ... of man-made fibres or ... of glass fibres ...
61300-1	Manufactures of leather ... n.o.p.
62300-1	Musical instrument cases, fancy cases or boxes ... parts ...
64800-1	Precious or semi-precious stones ... not mounted or set ...
	Articles of materials ... 93901 to 93906 inclusive, n.o.p.:
93907-1	Other than the following (see 93907-2 to 93907-10)
95002-1	All parts and accessories ... equipment in automobiles ...
95006-1	All parts, and accessories ... specified commercial vehicles ...

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

B. The Board's Analysis and Recommendations

The Board did not receive any submissions respecting Chapter 91, and therefore the recommended rate and nomenclature changes are in consequence of the Board's review of this Chapter. Aside from those amendments which pertain to nomenclature, the Board also recommends a few minor rate revisions. These rate changes result either from recent tariff rate adjustments implemented pursuant to Reference 159 or from revised trade figures.

Consequent to the rate adjustments, introduced following Reference 159, the MFN rate of duty has been slightly increased for several tariff items classified, in whole or in part, to this Chapter. Identified below are those tariff lines in Chapter 91 which require a resulting rate revision. It is noted that all the changes relate to tariff item 44524-1, for which the MFN rate was increased from 10.2 p.c. to 10.3 p.c.:

HS Item	MFN Rate
9105.21.10.00	10.3%
9105.91.10.00	10.3%
9106.10.10.00	10.3%
9107.00.90.00	10.3%

As a result of revisions made to the trade data for the base period 1980-1982, a minor revision is accordingly required to the rate of 22.2% as shown under heading Nos. 91.03 and 91.04. This MFN rate, by applying a trade-weighted average, is more properly calculated as 22.1%. The Board recommends the following changes:

HS Item	MFN Rate
9103.10.00.00	22.1%
9103.90.00.00	22.1%
9105.11.00.00	22.1%
9105.19.00.00	22.1%

The amendments recommended to the nomenclature of this Chapter are presented in Table 91.1.

Table 91.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
9101.91.90.00	---Other battery or accumulator powered watches . . . . Autres montres à pile ou à accumulateur	3
9102.91.90.00	---Other battery or accumulator powered watches . . . . Autres montres à pile ou à accumulateur	3
9105.21.10.00	Delete Unit of measure	5
9105.91.10.00	Delete Unit of measure	5
9106.10.10.00	Delete Unit of measure ---Time-registers and time-recorders for electric clock systems . . . . Horloges de pointage, horodateurs et horocompteurs, pour réseaux électriques d'horloges	2&5
9106.10.90.00	---Other time-registers and time-recorders . . . Autres horloges de pointage, horodateurs et horocompteurs	3
9107.00.10.00	---A être incorporés dans des appareils de chauffage ou de cuisson	1
9109.19.10.00	---De chronomètres pour véhicules aériens ou pour navires	2
9109.90	-Other clock movements . . . . Autes mouvements d'horlogerie	3
9109.90.10.00	---De chronomètres pour véhicules aériens ou pour navires	2
9110.90.10.00	---De chronomètres pour véhicules aériens ou pour navires	2
9114.10.10.00	---Pour compteurs de temps à pile ou à accumulateur; pour chronomètres de véhicules aériens ou de navires	1&2

TABLE 91.1 (CONCL.)

HS Code	Description of Goods	Reason for Change
9114.10.20.00	---For time switches with clock or watch movement or with synchronous motor Pour interrupteurs horaires ou autres appareils permettant de déclencher un mécanisme à temps donné, munis d'un mouvement d'horlogerie ou d'un moteur synchrone	4
9114.10.90.00	---Other springs Autres ressorts	3
9114.30.10.00	---Pour compteurs de temps à pile ou à accumulateurs; pour chronomètres de véhicules aériens ou de navires	1&2
9114.30.20.00	---For time switches with clock or watch movement or with synchronous motor Pour interrupteurs horaires ou autres appareils permettant de déclencher un mécanisme à temps donné, munis d'un mouvement d'horlogerie ou d'un moteur synchrone	4
9114.30.90.00	---Other dials Autres cadrans	3
9114.40.10.00	---Pour compteurs de temps à pile ou à accumulateurs; pour chronomètres de véhicules aériens ou de navires	1&2
9114.40.20.00	---For time switches with clock or watch movement or with synchronous motor Pour interrupteurs horaires ou autres appareils permettant de déclencher un mécanisme à temps donné, munis d'un mouvement d'horlogerie ou d'un moteur synchrone	4
9114.40.90.00	---Other plates and bridges Autres platines et ponts	3
9114.90.10.00	---Pour compteurs de temps à pile ou à accumulateurs; pour chronomètres de véhicules aériens ou de navires	1&2
9114.90.20.00	---For time switches with clock or watch movement or with synchronous motor Pour interrupteurs horaires ou autres appareils permettant de déclencher un mécanisme à temps donné, munis d'un mouvement d'horlogerie ou d'un moteur synchrone	4
9114.90.90.00	---Other parts Autres parties	3

Chapter 91

CLOCKS AND WATCHES AND PARTS THEREOF

Legal Notes.

1. This Chapter does not cover:

   (a) Clock or watch glasses or weights (classified according to their constituent material);

   (b) Watch chains (heading No. 71.13 or 71.17, as the case may be);

   (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14);

   (d) Bearing balls (heading No. 73.26 or 84.82, as the case may be);

   (e) Articles of heading No. 84.12 constructed to work without an escapement;

   (f) Ball bearings (heading No. 84.82); or

   (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading No. 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of heading Nos. 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No. 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

TABLE 91.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
91.01	**Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.**						
	-Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility						
9101.11.00.00	--With mechanical display only	No.	11.3%	11.3%	35%	7.5%	
9101.12.00.00	--With opto-electronic display only	No.	11.3%	11.3%	35%	7.5%	
9101.19.00.00	--Other	No.	11.3%	11.3%	35%	7.5%	
	-Other wrist-watches, whether or not incorporating a stop-watch facility						
9101.21.00.00	--With automatic winding	No.	11.3%	11.3%	35%	7.5%	
9101.29.00.00	--Other	No.	11.3%	11.3%	35%	7.5%	
	-Other						
9101.91	--Battery or accumulator powered						
9101.91.10.00	---Stop-watches	No.	Free	Free	30%	Free	
9101.91.90.00	---Other battery or accumulator powered watches	No.	11.3%	11.3%	35%	7.5%	*
9101.99.00.00	--Other	No.	11.3%	11.3%	35%	7.5%	
91.02	**Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.**						
	-Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility						
9102.11.00.00	--With mechanical display only	No.	11.3%	11.3%	35%	7.5%	
9102.12.00.00	--With opto-electronic display only	No.	11.3%	11.3%	35%	7.5%	
9102.19.00.00	--Other	No.	11.3%	11.3%	35%	7.5%	
	-Other wrist-watches, whether or not incorporating a stop-watch facility						
9102.21.00.00	--With automatic winding	No.	11.3%	11.3%	35%	7.5%	
9102.29.00.00	--Other	No.	11.3%	11.3%	35%	7.5%	
	-Other						
9102.91	--Battery or accumulator powered						
9102.91.10.00	---Stop-watches	No.	Free	Free	30%	Free	
9102.91.90.00	---Other battery or accumulator powered watches	No.	11.3%	11.3%	35%	7.5%	*
9102.99.00.00	--Other	No.	11.3%	11.3%	35%	7.5%	

TABLE 91.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 91-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
91.03	**Clocks with watch movements, excluding clocks of heading No. 91.04.**						
9103.10.00.00	-Battery or accumulator powered	No.	15%	22.1%	35%	14.5%	*
9103.90.00.00	-Other	No.	15%	22.1%	35%	14.5%	*
91.04 **9104.00.00.00**	**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels**	No.	Free	Free	Free	Free	
91.05	**Other clocks.**						
	-Alarm clocks						
9105.11.00.00	--Battery, accumulator or mains powered	No.	15%	22.1%	35%	14.5%	*
9105.19.00.00	--Other	No.	15%	22.1%	35%	14.5%	*
	-Wall clocks						
9105.21	--Battery, accumulator or mains powered						
9105.21.10.00	---Clock systems	-	10.3%	10.3%	30%	6.5%	*
9105.21.90.00	---Other	No.	15%	22.5%	35%	15%	
9105.29.00.00	--Other	No.	15%	22.5%	35%	15%	
	-Other						
9105.91	--Battery, accumulator or mains powered						
9105.91.10.00	---Clock systems	-	10.3%	10.3%	30%	6.5%	*
9105.91.20.00	---Chronometers for aircraft or vessels	No.	Free	Free	30%	Free	
9105.91.90.00	---Other	No.	15%	22.5%	35%	15%	
9105.99	--Other						
9105.99.10.00	---Chronometers for aircraft or vessels	No.	Free	Free	35%	Free	
9105.99.90.00	---Other	No.	15%	22.5%	35%	15%	
91.06	**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).**						
9106.10	-Time-registers; time-recorders						
9106.10.10.00	---Time-registers and time-recorders for electric clock system		10.3%	10.3%	30%	6.5%	*
9106.10.20.00	---Chess time-recorders (chess clocks); pigeon-timers	No.	Free	Free	30%	Free	

TABLE 91.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9106.10.90.00	---Other time-registers and time-recorders .	No.	15%	22.5%	35%	15%	*
9106.20.00.00	-Parking meters	No.	15%	22.5%	35%	15%	
9106.90	-Other						
9106.90.10.00	---Battery, accumulator or mains powered apparatus	No.	Free	Free	30%	Free	
9106.90.90.00	---Other	No.	2.5%	7.5%	30%	2.5%	
91.07	**Time switches with clock or watch movement or with synchronous motor.**						
9107.00.10.00	---For incorporation into cooking or heating apparatus	No.	12.5%	12.5%	30%	8%	
9107.00.90.00	---Other	No.	10.3%	10.3%	30%	6.5%	*
91.08	**Watch movements, complete and assembled.**						
	-Battery or accumulator powered						
9108.11.00.00	--With mechanical display only or with a device to which a mechanical display can be incoporated	No.	Free	6.8%	15%	Free	
9108.12.00.00	--With opto-electronic display only	No.	Free	6.8%	15%	Free	
9108.19.00.00	--Other	No.	Free	6.8%	15%	Free	
9108.20.00.00	-With automatic winding	No.	Free	6.8%	15%	Free	
	-Other						
9108.91.00.00	--Measuring 33.8 mm or less	No.	Free	6.8%	15%	Free	
9108.99.00.00	--Other	No.	Free	6.8%	15%	Free	
91.09	**Clock movements, complete and assembled.**						
	-Battery, accumulator or mains powered						
9109.11.00.00	--Of alarm clocks	No.	15%	22.5%	35%	15%	
9109.19	--Other						
9109.19.10.00	---Of chronometers for aircraft or vessels .	No.	Free	Free	Free	Free	
9109.19.90.00	---Other	No.	15%	22.5%	35%	15%	
9109.90	-Other clock movements						*
9109.90.10.00	---Of chonometers for aircraft or vessels .	No.	Free	Free	Free	Free	
9109.90.90.00	---Other	No.	15%	22.5%	35%	15%	

TABLE 91.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 91-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
91.10	**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.**					
	-Of watches					
9110.11.00.00	--Complete movements, unassembled or partly assembled (movement sets)	No.	Free	6.8%	15%	Free
9110.12.00.00	--Incomplete movements, assembled	No.	Free	6.8%	15%	Free
9110.19.00.00	--Rough movements	No.	Free	6.8%	15%	Free
9110.90	-Other					
9110.90.10.00	---Of chronometers for aircraft or vessels .	No.	Free	Free	Free	Free
9110.90.90.00	---Other	No.	15%	22.5%	35%	15%
91.11	**Watch cases and parts thereof.**					
9111.10.00.00	-Cases of precious metal or of metal clad with precious metal	No.	11.3%	11.3%	45%	7.5%
9111.20.00.00	-Cases of base metal, whether or not gold- or silver-plated	No.	11.3%	11.3%	45%	7.5%
9111.80.00.00	-Other cases	No.	11.3%	11.3%	45%	7.5%
9111.90.00.00	-Parts	-	11.3%	11.3%	45%	7.5%
91.12	**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**					
9112.10.00.00	-Cases of metal	No.	15%	22.5%	35%	15%
9112.80.00.00	-Other cases	No.	15%	22.5%	35%	15%
9112.90.00.00	-Parts	-	11.3%	11.3%	40%	7.5%
91.13	**Watch straps, watch bands and watch bracelets, and parts thereof.**					
9113.10.00.00	-Of precious metal or of metal clad with precious metal	-	11%	11%	45%	7%

TABLE 91.2: (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 91-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9113.20.00.00	-Of base metal, whether or not gold- or silver-plated	-	10.2%	10.2%	45%	6.5%	
9113.90.00.00	-Other	-	13.9%	13.9%	35%	9%	
91.14	**Other clock or watch parts.**						
9114.10	-Springs, including hair-springs						
9114.10.10.00	---For battery or accumulator powered stop-watches; for chronometers for aircraft or vessels	-	Free	Free	30%	Free	
9114.10.20.00	---For time switches with clock or watch movement or with synchronous motor . . .	-	12.5%	12.5%	30%	8%	*
9114.10.90.00	---Other springs	-	7.6%	7.6%	20%	5%	*
9114.20.00.00	-Jewels	-	Free	Free	10%	Free	
9114.30	-Dials						
9114.30.10.00	---For battery or accumulator powered stop-watches; for chronometers for aircraft or vessels	-	Free	Free	30%	Free	
9114.30.20.00	---For time switches with clock or watch movement or with synchronous motor . . .	-	12.5%	12.5%	30%	8%	*
9114.30.90.00	---Other dials	-	7.6%	7.6%	20%	5%	*
9114.40	-Plates and bridges						
9114.40.10.00	---For battery or accumulator powered stop-watches; for chronometers for aircraft or vessels	-	Free	Free	30%	Free	
9114.40.20.00	---For time switches with clock or watch movement or with synchronous motor . . .	-	12.5%	12.5%	30%	8%	*
9114.40.90.00	---Other plates and bridges	-	Free	6.8%	15%	Free	*
9114.90	-Other						
9114.90.10.00	---For battery or accumulator powered stop-watches; for chronometers for aircraft or vessels	-	Free	Free	30%	Free	
9114.90.20.00	---For time switches with clock or watch movement or with synchronous motor . . .	-	12.5%	12.5%	30%	8%	*
9114.90.90.00	---Other parts	-	7.6%	7.6%	20%	5%	*

CHAPTER 91

APPENDIX

Chapter 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes.

1. This Chapter does not cover:

   (a) Clock or watch glasses or weights (classified according to their constituent material);

   (b) Watch chains (heading No. 71.13 or 71.17, as the case may be);

   (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14);

   (d) Bearing balls (heading No. 73.26 or 84.82, as the case may be);

   (e) Articles of heading No. 84.12 constructed to work without an escapement;

   (f) Ball bearings (heading No. 84.82); or

   (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading No. 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of heading Nos. 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No. 91.02.

3. For the purpose of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12mm in thickness and 50mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
91.01		**Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.**					
		-Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility:					
9101.11.00	00	--With mechanical display only..........	No	11.3%	11.3%	35%	7.5%
9101.12.00	00	--With opto-electronic display only.....	No	11.3%	11.3%	35%	7.5%
9101.19.00	00	--Other..............................	No	11.3%	11.3%	35%	7.5%
		-Other wrist-watches, whether or not incorporating a stop-watch facility:					
9101.21.00	00	--With automatic winding...............	No	11.3%	11.3%	35%	7.5%
9101.29.00	00	--Other..............................	No	11.3%	11.3%	35%	7.5%
		-Other:					
9101.91		--Battery or accumulator powered					
9101.91.10	00	---Stop-watches........................	No	Free	Free	30%	Free
9101.91.90	00	---Other..............................	No	11.3%	11.3%	35%	7.5%
9101.99.00	00	--Other..............................	No	11.3%	11.3%	35%	7.5%
91.02		**Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.**					
		-Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility:					
9102.11.00	00	--With mechanical display only..........	No	11.3%	11.3%	35%	7.5%
9102.12.00	00	--With opto-electronic display only.....	No	11.3%	11.3%	35%	7.5%
9102.19.00	00	--Other..............................	No	11.3%	11.3%	35%	7.5%
		-Other wrist-watches, whether or not incorporating a stop-watch facility:					
9102.21.00	00	--With automatic winding...............	No	11.3%	11.3%	35%	7.5%
9102.29.00	00	--Other..............................	No	11.3%	11.3%	35%	7.5%
		-Other:					
9102.91		--Battery or accumulator powered					
9102.91.10	00	---Stop-watches........................	No	Free	Free	30%	Free
9102.91.90	00	---Other..............................	No	11.3%	11.3%	35%	7.5%
9102.99.00	00	--Other..............................	No	11.3%	11.3%	35%	7.5%
91.03		**Clocks with watch movements, excluding clocks of heading No. 91.04.**					
9103.10.00	00	-Battery or accumulator powered.........	No	15%	22.2%	35%	14.5%
9103.90.00	00	-Other..............................	No	15%	22.2%	35%	14.5%
91.04							
9104.00.00	**00**	**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels..................**	No	Free	Free	Free	Free
91.05		**Other clocks.**					
		-Alarm clocks:					
9105.11.00	00	--Battery, accumulator or mains powered.	No	15%	22.2%	35%	14.5%
9105.19.00	00	--Other..............................	No	15%	22.2%	35%	14.5%
		-Wall clocks:					

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9105.21		--Battery, accumulator or mains powered					
9105.21.10	00	---Clock systems........................	No	10.2%	10.2%	30%	6.5%
9105.21.90	00	---Other................................	No	15%	22.5%	35%	15%
9105.29.00	00	--Other.................................	No	15%	22.5%	35%	15%
		-Other:					
9105.91		--Battery, accumulator or mains powered					
9105.91.10	00	---Clock systems........................	No	10.2%	10.2%	30%	6.5%
9105.91.20	00	---Chronometers for aircraft or vessels.	No	Free	Free	30%	Free
9105.91.90	00	---Other................................	No	15%	22.5%	35%	15%
9105.99		--Other					
9105.99.10	00	---Chronometers for aircraft or vessels.	No	Free	Free	35%	Free
9105.99.90	00	---Other................................	No	15%	22.5%	35%	15%
91.06		**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).**					
9106.10		-Time-registers; time-recorders					
9106.10.10	00	---Electric clock system time-registers or time-recorders..................	No	10.2%	10.2%	30%	6.5%
9106.10.20	00	---Chess time-recorders (chess clocks); pigeon-timers.......................	No	Free	Free	30%	Free
9106.10.90	00	---Other................................	No	15%	22.5%	35%	15%
9106.20.00	00	-Parking meters.........................	No	15%	22.5%	35%	15%
9106.90		-Other					
9106.90.10	00	---Battery, accumulator or mains powered apparatus.....................	No	Free	Free	30%	Free
9106.90.90	00	---Other................................	No	2.5%	7.5%	30%	2.5%
91.07							
9107.00		**Time switches with clock or watch movement or with synchronous motor.**					
9107.00.10	00	---For incorporation into cooking or heating apparatus....................	No	12.5%	12.5%	30%	8%
9107.00.90	00	---Other................................	No	10.2%	10.2%	30%	6.5%
91.08		**Watch movements, complete and assembled.**					
		-Battery or accumulator powered:					
9108.11.00	00	--With mechanical display only or with a device to which a mechanical display can be incorporated...........	No	Free	6.8%	15%	Free
9108.12.00	00	--With opto-electronic display only.....	No	Free	6.8%	15%	Free
9108.19.00	00	--Other.................................	No	Free	6.8%	15%	Free
9108.20.00	00	-With automatic winding.................	No	Free	6.8%	15%	Free
		-Other:					
9108.91.00	00	--Measuring 33.8mm or less..............	No	Free	6.8%	15%	Free
9108.99.00	00	--Other.................................	No	Free	6.8%	15%	Free
91.09		**Clock movements, complete and assembled.**					
		-Battery, accumulator or mains powered:					
9109.11.00	00	--Of alarm clocks.......................	No	15%	22.5%	35%	15%
9109.19		--Other					
9109.19.10	00	---Of chronometers for aircraft or vessels.............................	No	Free	Free	Free	Free
9109.19.90	00	---Other................................	No	15%	22.5%	35%	15%

Item	SS	Description of Goods	Unit of Meas	BP Rate	MFN Rate	GEN Rate	GPT Rate
9109.90		-Other					
9109.90.10	00	---Of chronometers for aircraft or vessels	No	Free	Free	Free	Free
9109.90.90	00	---Other	No	15%	22.5%	35%	15%
91.10		**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.**					
		-Of watches:					
9110.11.00	00	--Complete movements, unassembled or partly assembled (movement sets)	No	Free	6.8%	15%	Free
9110.12.00	00	--Incomplete movements, assembled	No	Free	6.8%	15%	Free
9110.19.00	00	--Rough movements	No	Free	6.8%	15%	Free
9110.90		-Other					
9110.90.10	00	---Of chronometers for aircraft or vessels	No	Free	Free	Free	Free
9110.90.90	00	---Other	No	15%	22.5%	35%	15%
91.11		**Watch cases and parts thereof.**					
9111.10.00	00	-Cases of precious metal or of metal clad with precious metal	No	11.3%	11.3%	45%	7.5%
9111.20.00	00	-Cases of base metal, whether or not gold- or silver-plated	No	11.3%	11.3%	45%	7.5%
9111.80.00	00	-Other cases	No	11.3%	11.3%	45%	7.5%
9111.90.00	00	-Parts	-	11.3%	11.3%	45%	7.5%
91.12		**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**					
9112.10.00	00	-Cases of metal	No	15%	22.5%	35%	15%
9112.80.00	00	-Other cases	No	15%	22.5%	35%	15%
9112.90.00	00	-Parts	-	11.3%	11.3%	40%	7.5%
91.13		**Watch straps, watch bands and watch bracelets, and parts thereof.**					
9113.10.00	00	-Of precious metal or of metal clad with precious metal	-	11%	11%	45%	7%
9113.20.00	00	-Of base metal, whether or not gold- or silver-plated	-	10.2%	10.2%	45%	6.5%
9113.90.00	00	-Other	-	13.9%	13.9%	35%	9%
91.14		**Other clock or watch parts.**					
9114.10		-Springs, including hair-springs					
9114.10.10	00	---For battery or accumulator powered stop-watches; for chronometers for aircraft or vessels	-	Free	Free	30%	Free
9114.10.20	00	---For the goods of item No. 9107.00.10.	-	12.5%	12.5%	30%	8%
9114.10.90	00	---Other	-	7.6%	7.6%	20%	5%
9114.20.00	00	-Jewels	-	Free	Free	10%	Free

APPENDIX 1: (CONCL.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9114.30		-Dials					
9114.30.10	00	---For battery or accumulator powered stop-watches; for chronometers for aircraft or vessels..................	-	Free	Free	30%	Free
9114.30.20	00	---For the goods of item No. 9107.00.10.	-	12.5%	12.5%	30%	8%
9114.30.90	00	---Other..............................	-	7.6%	7.6%	20%	5%
9114.40		-Plates and bridges					
9114.40.10	00	---For battery or accumulator powered stop-watches; for chronometers for aircraft or vessels..................	-	Free	Free	30%	Free
9114.40.20	00	---For the goods of item No. 9107.00.10.	-	12.5%	12.5%	30%	8%
9114.40.90	00	---Other..............................	-	Free	6.8%	15%	Free
9114.90		-Other					
9114.90.10	00	---For battery or accumulator powered stop-watches; for chronometers for aircraft or vessels..................	-	Free	Free	30%	Free
9114.90.20	00	---For the goods of item No. 9107.00.10.	-	12.5%	12.5%	30%	8%
9114.90.90	00	---Other..............................	-	7.6%	7.6%	20%	5%

7

CHAPTER 92

Musical Instruments; Parts and Accessories of Such Articles

A. Introduction

Proposed Chapter 92 incorporates, in whole or in part, 35 tariff items of the Customs Tariff, as listed below:

*18200-1	Music for mechanical piano players
19900-1	Papeteries, envelopes, and all manufactures of paper, n.o.p.
35200-1	Brass and copper nails ... manufactures of brass or copper, n.o.p.
35210-1	Bells, electronically operated or not...parts thereof...church only
35211-1	Electronic equipment...to simulate the sounds of bells...church...
35400-1	Manufactures of aluminum, n.o.p.
36215-1	Nickel-plated ware, gilt or electro-plated ware, n.o.p.
	Electric apparatus and complete parts thereof, n.o.p.:
44524-1	Other than the following (see 44524-2 to 44524-6)
	Manufactures, articles or wares, of iron or steel ...:
44603-1	Other than the following (see 44603-2 to 44603-5)
46200-1	Instruments for observation, measurement ... parts ...
	Manufactures of wood, n.o.p.:
50600-1	Other than the following (see 50600-2 to 50600-13)
59600-1	Agraffes; Bass damper parts ... in the manufacture ... of pianos ...
*59605-1	Piano plates, actions and keys ... manufacture of pianos
*59705-1	Organs, n.o.p.
*59705-2	Pianofortes, n.o.p.
*59707-1	Electric organs
*59710-1	Pipe organs
*59715-1	Pipe organ player actions and parts thereof ... n.o.p.
*59716-1	Parts for use in the manufacture of pipe organs ... parts thereof
*59720-1	Parts of pianofortes and parts of organs, n.o.p.
*59725-1	Musical instruments of all kinds, n.o.p.
*59725-2	Mouth organs
*59725-3	Concertinas and parts(1)
*59735-1	Mechanical piano and organ players
*59745-1	Accordions and parts thereof
*59750-1	Strings for musical instruments
*59755-1	Musical instruments, namely: ... Parts of the foregoing
*59805-1	Brass band instruments
*59805-2	Cymbals ... otherwise ... classified under tariff item 59805-1
*59815-1	Bagpipes and complete parts thereof
*59820-1	Parts for use in ... brass band instruments
*59825-1	Silver-plated or chrome-plated frets ... manufacture of guitars ...
69315-1	Articles ... produced more than fifty years prior to ... importation

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) Tariff item 59725-3 was deleted from the Customs Tariff as of February 16, 1984.

69605-1 Apparatus ... for teaching or research not available ... in Canada ...
Articles of materials ... of 93901 to 93906 inclusive, n.o.p.:
93907-1 Other than the following (see 93907-2 to 93907-10)

With regard to the above listed tariff items, two are temporary provisions (59716-1 and 59825-1). Tariff item 59725-3, also temporary, has expired. Two of the listed tariff items (35210-1 and 35211-1) are provided for in the Annex, as received, rather than in Chapter 92.

B. The Board's Analysis and Recommendations

One brief was submitted respecting this Chapter, that of Yamaha Canada Music Ltd. (Yamaha). The company contended that "clavinovas", a type of electronic piano similar in size to a small piano, are at present classified under tariff item 59725-1 (Musical instruments of all kinds, n.o.p.) at an MFN rate of 9.2 p.c. Yamaha noted that in Chapter 92 this musical instrument would enter under tariff line 9207.10.00 (9207.10.00.90) at 10.2% MFN and sought the continuance of the lower rate now applying. The company also registered a like concern with respect to other smaller, portable musical instruments imported by it, termed "electronic pianos or electronic keyboard instruments". Under the proposed Schedule such products would also become dutiable at 10.2% (9207.10.00.90), whereas the present rate under tariff item 59725-1 is 9.2 p.c.

It is noted that pianos and pianofortes of traditional design and construction are classified to tariff item 59705-2 at a rate of 11.3 p.c. MFN. However, subsequent to a recent change in administrative policy, electric/electronic pianos and similar keyboard instruments which do not have strings but produce music electronically, are entered under tariff item 59725-1 at 9.2 p.c. MFN. The Board therefore concurs with the changes sought by Yamaha and recommends the following revision under tariff line 9207.10.00:

Delete the rates of duty under 9207.10.00, as well as the statistical lines, and add the following:

			MFN Rate
9207.10	-Keyboard instruments, other than accordions		
9207.10.10.00	---Organs	No.	10.2%
9207.10.90.	---Other		9.2%
10	-----Pianos	No.	
90	-----Other	No.	

In the above revision, the 10.2% rate shown preserves the present rate for "Electric organs", tariff item 59707-1. The 9.2% rate indicated is based on the duty now applying(1) to "Musical instruments of all kinds, n.o.p.", tariff item 59725-1, and would encompass the type of instruments referred to by Yamaha, thereby retaining present tariff treatment.

Allocated to this Chapter are three tariff items which are of an end use/ concessionary nature, i.e., tariff items 59820-1, 69315-1 and 69605-1. In the Annex, as received, these tariff items are not provided for and, as a result, imports totalling well over $3 million would become dutiable at rates ranging from 9.2% to 11.3%, whereas the concessionary Free rate now applies. The Board recommends that the goods covered by these three tariff items be provided for in the Supplementary Annex to retain this concessionary rate.

The Board also recommends a change to the draft Schedule as it pertains to parts of musical instruments (heading No. 92.09). Whereas tariff line 9209.99.90 carries a rate of 9.2% MFN, only a relatively minor proportion(2) of the goods covered, are in fact, at present dutiable at this rate. The tariff line for "other" parts (9209.99.90) covers parts of a particularly diverse nature, such as nickel-plated ware (36215-1), articles of iron or steel (44603-1), electric apparatus/parts (44524-1), and manufactures of wood (50600-1). Including the duty adjustments resulting from Reference 159 present MFN rates range from 9.2 p.c. to 13.6 p.c. MFN. In the Board's opinion, it is preferable in this instance to determine the MFN rate of duty on the basis of a trade-weighted average, and it therefore recommends that the 9.2% rate be deleted and replaced by a rate of 10.6%.

The Board's nomenclature recommendations follow in Table 92.1.

---

(1) As shown in the concordance, substantial imports under tariff item 59705-2 "Pianofortes n.o.p.", with a rate of 11.3 p.c., have been allocated to 9207.10.00.90. This allocation does not, however, correctly reflect current classification procedures, which were changed in 1982, subsequent to the preparation of concordance data.

(2) As based on concordance data, the rate of 9.2% applies to less than 10 per cent of the imports allocated to tariff line 9209.99.90. Most of the existing tariff items concorded to this tariff line carry the rate of 10.3 p.c.

Table 92.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
9202.90.90	---Other string musical instruments . . . . . . Autres instruments de musique à cordes	3
9205.90.90.00	---Other wind musical instruments . . . . Autres instruments de musique à vent	3
9206.00.10.00	---Drums and drum sets, cymbals, orchestral or concert chimes and bells, vibraharps or vibraphones, marimbas, xylophones and tuned handbells . . . . Tambours et batteries, cymbales, carillons et cloches d'orchestre ou de concert, vibraphones, marimbas, xylophones et clochettes accordées	2&4
9206.00.90.00	---Other percussion musical instruments . . . . Autres instruments de musique à percussion	3
9207.90.10.00	---Accordions, orchestral or concert chimes and bells, vibraharps or vibraphones, marimbas and xylophones	2
9209.30.90.00	---For other musical instruments . . . . Pour autres instruments de musique	3
9209.91.10.00	---Agraffes; bass damper parts; bridle leather and bridle straps; damper sockets; damper rods; uncovered hammer heads and hammer head moulding; key bottoms; piano or organ sharps; tuning hitch, bridge, key and centre brass pins; brass flange plates; pressure bars; paper or felt punchings; rail hooks; spruce sounding boards; spoons; back check, bridle, damper, dowel, lifter and hammer wires; piano plates	2

HS Code	Description of Goods	Reason for Change
9209.91.10.00 (cont.)	Agrafes; pièces d'étouffoirs de cordes de basse; cuir pour lanières et lanières; douilles d'étouffoirs; forté; marteaux non recouverts et moulures de marteaux; fonds de clavier; touches noires de pianos ou d'orgues; chevilles de pianos et chevilles de chevalets de pianos, goupilles de touches, pivots, pointes en laiton; pièces de fourches en laiton; barres de pression; rondelles poinçonnées en papier ou en feutre; crochets de barres d'appui; éperons d'étouffoirs; fils d'attrapes de lanières, broches d'étouffoirs, fils de goujons, fils de releveurs (lifter wires) et fils de marteaux; châssis de pianos	
9209.91.90.00	---Other parts and accessories for pianos . . . Autres parties et accessoires de pianos	3
9209.92.10.00	---For harps, including autoharps; for instruments played with a bow . . . . Pour harpes, y compris les autoharpes; pour instruments à cordes frottées	2
9209.92.20.00	---For other string musical instruments . . . . Pour autres instruments de musique à cordes	3
9209.99.10	---For the musical instruments of tariff item No. 9201.90.10, 9204.10.90, 9205.10.00, 9205.90.10 or 9206.00.10 . . . . Pour les instruments de musique du n° 9201.90.10, 9204.10.90, 9205.10.00, 9205.90.10 ou 9206.00.10	2
9209.99.10.10	-----For the musical instruments of tariff item No. 9201.90.10 or 9206.00.10 . . . . . Pour les instruments de musique du n° 9201.90.10 ou 9206.00.10	2
9209.99.10.20	Renumber 9209.99.10.30 -----For the musical instruments of tariff item No. 9205.10.00 or 9205.90.10 . . . . . Pour les instruments de musique du n° 9205.10.00 ou 9205.90.10	2
9209.99.10.30	Renumber 9209.99.10.20 -----For the musical instruments of tariff item No. 9204.10.90 . . . . Pour les instruments de musique du n° 9204.10.90	2
9209.99.90	---Other parts and accessories . . . . Autres parties et accessoires	3

TABLE 92.1 (CONCL.)

HS Code	Description of Goods	Reason for Change
9209.99.90.10	Delete this class	2
9209.99.90.20	Delete this class	2
9209.99.90.90	Delete this class	2

Chapter 92

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

Legal Notes. *

1. This Chapter does not cover:

   (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

   (c) Toy instruments or apparatus (heading No. 95.03);

   (d) Brushes for cleaning musical instruments (heading No. 96.03);

   (e) Collectors' pieces or antiques (heading No. 97.05 or 97.06); or

   (f) Spools, reels or similar supports (which are to be classified according to their constituent material: for example, heading No. 39.24, Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

   Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
92.01	**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**					
9201.10.00.	-Upright pianos		11.3%	11.3%	30%	7.5%
10	-----New	No.				
20	-----Used	No.				
9201.20.00.00	-Grand pianos	No.	11.3%	11.3%	30%	7.5%
9201.90	-Other					
9201.90.10.00	---Harpsichords and clavichords	No.	Free	Free	30%	Free
9201.90.90.00	---Other	No.	11.3%	11.3%	30%	7.5%
92.02	**Other string musical instruments (for example, guitars, violins, harps).**					
9202.10.00.00	-Played with a bow	No.	Free	Free	30%	Free
9202.90	-Other					
9202.90.10.00	---Harps including autoharps	No.	Free	Free	30%	Free
9202.90.90.	---Other string musical instruments		9.2%	9.2%	30%	6%
10	-----Guitars	No.				
20	-----Mandolins	No.				
30	-----Ukeleles and banjos	No.				
90	-----Other	No.				
92.03	**Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.**					
9203.00.10.00	---Keyboard pipe organs	No.	Free	Free	30%	Free
9203.00.20.00	---Harmoniums and similar keyboard instruments with free metal reeds	No.	11.3%	11.3%	30%	7.5%
92.04	**Accordions and similar instruments; mouth organs.**					
9204.10	-Accordions and similar instruments					
9204.10.10.00	---Bandonions and concertinas	No.	9.2%	9.2%	30%	6%
9204.10.90.00	---Other	No.	Free	Free	25%	Free
9204.20.00.00	-Mouth organs	No.	Free	Free	30%	Free

TABLE 92.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 92-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
92.05	**Other wind musical instruments (for example, clarinets, trumpets, bagpipes).**						
9205.10.00.00	-Brass-wind instruments	No.	Free	Free	25%	Free	
9205.90	-Other						
9205.90.10.00	---Bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, practice chanters, recorders and saxophones . . .	No.	Free	Free	30%	Free	
9205.90.90.00	---Other wind musical instruments	No.	9.2%	9.2%	30%	6%	*
92.06	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).**						
9206.00.10.00	---Drums and drum sets, cymbals, orchestral or concert chimes and bells, vibraharps or vibraphones, marimbas, xylophones and tuned handbells	No.	Free	Free	30%	Free	*
9206.00.90.00	---Other percussion musical instruments . .	No.	9.2%	9.2%	30%	6%	*
92.07	**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).**						
	-Keyboard instruments, other than accordions						
9207.10.10.00	---Organs	No.	10.2%	10.2%	30%	6.5%	*
9207.10.90.	---Other		9.2%	9.2%	30%	6%	*
10	-----Pianos	No.					*
90	-----Other	No.					*
9207.90	-Other						
9207.90.10.00	---Accordions, orchestral or concert chimes and bells, vibraharps or vibraphones, marimbas and xylophones	No.	Free	Free	25%	Free	*
9207.90.90.	---Other		9.2%	9.2%	30%	6%	
10	-----Guitars	No.					
90	-----Other	No.					

TABLE 92.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
92.08	**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.**						
9208.10.00.00	-Musical boxes	No.	9.2%	9.2%	30%	6%	
9208.90	-Other						
9208.90.10.00	---Fairground organs and mechanical street organs	No.	11.3%	11.3%	30%	7.5%	
9208.90.90.00	---Other	No.	9.2%	9.2%	30%	6%	
92.09	**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.**						
9209.10.00.00	-Metronomes, tuning forks and pitch pipes	-	8.7%	8.7%	35%	6.5%	
9209.20.00.00	-Mechanisms for musical boxes	-	9.2%	9.2%	30%	6%	
9209.30	-Musical instrument strings						
9209.30.10.00	---For autoharps, clavichords, harpsichords, harps, viols, violas, violins and violincellos	-	Free	Free	30%	Free	
9209.30.90.00	---For other musical instruments	-	9.2%	9.2%	30%	6%	*
	-Other						
9209.91	--Parts and accessories for pianos						
9209.91.10.00	---Agraffes; bass damper parts; bridle leather and bridle straps; damper sockets; damper rods; uncovered hammer heads and hammer head moulding; key bottoms; piano or organ sharps; tuning hitch, bridge, key and centre brass pins; brass flange plates; pressure bars; paper or felt punchings; rail hooks; spruce sounding boards; spoons; back check, bridle, damper, dowel, lifter and hammer wires; piano plates	-	Free	Free	Free	Free	*
9209.91.90.00	---Other parts and accessories for pianos .	-	Free	9.2%	25%	Free	*

TABLE 92.2: (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9209.92	--Parts and accessories for the musical instruments of heading No. 92.02						
9209.92.10.00	---For harps, including autoharps; for instruments played with a bow	-	Free	Free	30%	Free	*
9209.92.20.00	---For other string musical instruments . .	-	9.2%	9.2%	25%	6%	*
9209.93.00.00	--Parts and accessories for the musical instruments of heading No. 92.03	-	Free	4%	25%	Free	
9209.94.00.00	--Parts and accessories for the musical instruments of heading No. 92.07	-	Free	9.2%	25%	Free	
9209.99	--Other						
9209.99.10.	---For the musical instruments of tariff item No. 9201.90.10, 9204.10.90, 9205.10.00, 9205.90.10 or 9206.00.10 . .		Free	Free	30%	Free	*
10	-----For the musical instruments of tariff item No. 9201.90.10 or 9206.00.10 . . .	-					*
20	-----For the musical instruments of tariff item No. 9204.10.90	-					*
30	-----For the musical instruments of tariff item No. 9205.10.00 or 9205.90.10 . . .	-					*
9209.99.90.00	---Other parts and accessories	-	10.6%	10.6%	25%	7%	*

CHAPTER 92

APPENDIX

Chapter 92

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

1. This Chapter does not cover:

   (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

   (c) Toy instruments or apparatus (heading No. 95.03);

   (d) Brushes for cleaning musical instruments (heading No. 96.03);

   (e) Collectors' pieces or antiques (heading No. 97.05 or 97.06); or

   (f) Spools, reels or similar supports (which are to be classified according to their constituent material: for example, heading No. 39.24, Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

   Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
92.01		**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**					
9201.10.00		-Upright pianos...........................		11.3%	11.3%	30%	7.5%
	10	-----*New*............................	No				
	20	-----*Used*...........................	No				
9201.20.00	00	-Grand pianos.............................	No	11.3%	11.3%	30%	7.5%
9201.90		-Other					
9201.90.10	00	---Harpsichords and clavichords.........	No	Free	Free	30%	Free
9201.90.90	00	---Other.................................	No	11.3%	11.3%	30%	7.5%
92.02		**Other string musical instruments (for example, guitars, violins, harps).**					
9202.10.00	00	-Played with a bow.......................	No	Free	Free	30%	Free
9202.90		-Other					
9202.90.10	00	---Harps including autoharps............	No	Free	Free	30%	Free
9202.90.90		---Other.................................		9.2%	9.2%	30%	6%
	10	-----*Guitars*........................	No				
	20	-----*Mandolins*......................	No				
	30	-----*Ukuleles and banjos*............	No				
	90	-----*Other*..........................	No				
92.03							
9203.00		**Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.**					
9203.00.10	00	---Keyboard pipe organs..................	No	Free	Free	30%	Free
9203.00.20	00	---Harmoniums and similar keyboard instruments with free metal reeds....	No	11.3%	11.3%	30%	7.5%
92.04		**Accordions and similar instruments; mouth organs.**					
9204.10		-Accordions and similar instruments					
9204.10.10	00	---Bandonions and concertinas...........	No	9.2%	9.2%	30%	6%
9204.10.90	00	---Other.................................	No	Free	Free	25%	Free
9204.20.00	00	-Mouth organs............................	No	Free	Free	30%	Free
92.05		**Other wind musical instruments (for example, clarinets, trumpets, bagpipes).**					
9205.10.00	00	-Brass-wind instruments..................	No	Free	Free	25%	Free
9205.90		-Other					
9205.90.10	00	---Bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, practice chanters, recorders and saxophones..............................	No	Free	Free	30%	Free
9205.90.90	00	---Other.................................	No	9.2%	9.2%	30%	6%

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
92.06							
9206.00		**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).**					
9206.00.10	00	---Drums and drum sets, cymbals, orchestral or concert chimes or bells, vibraharps or vibraphones, marimbas, xylophones and tuned handbells, other than those of item No. 9207.90.10..........................	No	Free	Free	30%	Free
9206.00.90	00	---Other..................................	No	9.2%	9.2%	30%	6%
92.07		**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).**					
9207.10.00		-Keyboard instruments, other than accordions..................................		10.2%	10.2%	30%	6.5%
	10	-----*Electric organs*....................	No				
	90	-----*Other*............................	No				
9207.90		-Other					
9207.90.10	00	---Accordions, orchestral or concert chimes or bells, vibraharps or vibraphones, marimbas and xylophones.	No	Free	Free	25%	Free
9207.90.90		---Other..................................		9.2%	9.2%	30%	6%
	10	-----*Guitars*............................	No				
	90	-----*Other*............................	No				
92.08		**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.**					
9208.10.00	00	-Musical boxes..........................	No	9.2%	9.2%	30%	6%
9208.90		-Other					
9208.90.10	00	---Fairground organs and mechanical street organs.......................	No	11.3%	11.3%	30%	7.5%
9208.90.90	00	---Other..................................	No	9.2%	9.2%	30%	6%
92.09		**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.**					
9209.10.00	00	-Metronomes, tuning forks and pitch pipes..................................	-	8.7%	8.7%	35%	6.5%
9209.20.00	00	-Mechanisms for musical boxes...........	-	9.2%	9.2%	30%	6%
9209.30		-Musical instrument strings					
9209.30.10	00	---For autoharps, clavichords, harpsichords, harps, viols, violas, violins and violincellos.............	-	Free	Free	30%	Free
9209.30.90	00	---Other..................................	-	9.2%	9.2%	30%	6%
		-Other:					
9209.91		--Parts and accessories for pianos					

APPENDIX 1: (CONCL.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9209.91.10	00	---Agraffes; bass damper parts; bridle leather and bridle straps; damper sockets; damper rods; uncovered hammer heads and hammer head moulding; key bottoms; piano and organ sharps; tuning hitch, bridge, key and centre brass pins; brass flange plates; pressure bars; paper and felt punchings; rail hooks; spruce sounding boards; spoons; back check, bridle, damper, dowel, lifter and hammer wires; piano plates.......	-	Free	Free	Free	Free
9209.91.90	00	---Other....................................	-	Free	9.2%	25%	Free
9209.92		--Parts and accessories for the musical instruments of heading No. 92.02					
9209.92.10	00	---For the musical instruments of item No. 9202.10.00 or 9202.90.10.........	-	Free	Free	30%	Free
9209.92.20	00	---For the musical instruments of item No. 9202.90.90.......................	-	9.2%	9.2%	25%	6%
9209.93.00	00	--Parts and accessories for the musical instruments of heading No. 92.03......	-	Free	4%	25%	Free
9209.94.00	00	--Parts and accessories for the musical instruments of heading No. 92.07......	-	Free	9.2%	25%	Free
9209.99		--Other					
9209.99.10		---For the musical instruments of item No. 9201.90.10, 9204.10.90, 9205.10.00, 9205.90.10 or 9206.00.10.		Free	Free	30%	Free
	10	-----*For the musical instruments of item No. 9201.90.10 or 9206.00.10..*	-				
	20	-----*For the musical instruments of item No. 9205.10.00 or 9205.90.10..*	-				
	30	-----*For the musical instruments of item No. 9204.10.90...............*	-				
9209.99.90		---Other....................................		9.2%	9.2%	25%	6%
	10	-----*Music stands.........................*	-				
	20	-----*Musical instrument stands..........*	-				
	90	-----*Other..................................*	-				

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Section XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

(No Legal Notes were received and no Canadian Legal Notes are recommended for this Section)

REPORT FOR

CHAPTER 93

CHAPTER 93

Arms and Ammunition; Parts and Accessories Thereof

A. Introduction

Proposed Chapter 93 incorporates, in whole or in part, 20 items of the Customs Tariff, as listed below:

39200-1	Forgings, of iron or steel ... n.o.p.
39230-1	Forgings of steel for use in ... 105 mm ... diameter ... projectiles
40918-1	... apparatus ... for the destruction of predatory animals ...
	Machines, n.o.p., and accessories ... parts of the foregoing:
42700-1	Other than the following (see 42700-2 to 42700-9)(1)
42825-1	Starter cartridges ... for diesel and semi-diesel engines
44022-1	Manufactures of iron, brass or other metal ...
44100-1	Guns, rifles, including air guns ...(2)
44101-1	Muskets and parts thereof
*44120-1	Gun barrels, in single tubes, forged, rough bored
44125-1	Pistols, shot guns, n.o.p., and rifles ... 22 calibre ...(3)
*44130-1	Metal parts, n.o.p. ... manufacture of shotguns ...
*44135-1	Grenades, cartridges and projectiles containing tear gas ...
*44140-1	Twin shot shells designed for use as bird scaring devices
	Electric apparatus and complete parts thereof, n.o.p.:
44524-1	Other than the following (see 44524-2 to 44524-6)(4)
	Manufactures, articles or wares, of iron or steel ...:
44603-1	Other than the following (see 44603-2 to 44603-5)
50010-1	Blocks and bolts of wood ... hewing or sawing
	Manufactures of wood, n.o.p.:
50600-1	Other than the following (see 50600-2 to 50600-13)
61300-1	Manufactures of leather, including manufactures of rawhide, n.o.p.
70800-1	Arms, military stores, munitions of war ...
	Articles of materials ... 93901 to 93906 inclusive, n.o.p.:
93907-1	Other than the following (see 93907-2 to 93907-10)

B. The Board's Analysis and Recommendations

There were no submissions relating to this Chapter and therefore all of the revisions recommended result from the Board's review of the draft Schedule.

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) As of November 8, 1984, certain of the goods formerly included in 42700-1 were placed in new tariff items 42700-10 to 42700-16.

(2) Reflects the nomenclature as revised on May 23, 1985, when pistols and revolvers were excluded from the item.

(3) Reflects the nomenclature revisions introduced on May 23, 1985 pursuant to Reference 157. Previous tariff item 44125-1 covered "Guns and rifles ... of a class or kind not made in Canada, parts thereof".

(4) As of November 8, 1984, certain of the goods formerly included in 44524-1 were placed in new tariff items 44524-7 to 44524-11.

Respecting heading No. 93.04, the cross-references do not incorporate certain classification changes which have occurred subsequent to 1982. Pursuant to Board Appeal No. 1432, pistols, formerly classified to tariff item 44100-1, have now become admissible under tariff item 44125-1 at an MFN rate of 5.5 p.c., effective 1987. Moreover, as a result of nomenclature changes in 1985, "revolvers" also now fall under the latter item. Reflecting these classification changes, a rate of 5.5% is applied in the draft Schedule (heading No. 93.04) to both "guns" and "pistols". However, present tariff item 44100-1 with an MFN rate of 11.3 p.c., specifically covers "air guns".(1) To align the HS with current tariff treatment the Board recommends the following revisions to the sub-division of heading No. 93.04, which covers "Other arms":

			MFN Rate
	Delete the rates of duty under 9304.00.10 and replace with the following:		
	---Guns and pistols, operated by a spring, air or gas		
9304.00.11.00	----Air operated	No.	11.3%
9304.00.12.00	----Spring or gas operated	No.	5.5%

For tariff line 9305.10.90 ("Other parts and accessories") the MFN rate of 5.5% reflects the duty applicable under present tariff item 44125-1. However, neither this item nor item 44100-1 is listed in the relevant concordance. Almost 95 per cent of the pertinent imports are attributed to tariff item 44603-1, which carries an MFN rate of 10.2 p.c. effective 1987, and the Board therefore proposes that the rates of this item be applied.

Allocated principally to Chapter 93 is present tariff item 70800-1, which consists of special provisions respecting arms and military equipment. This tariff item extends free entry to "Arms, military stores, munitions of war" when the property of a British Commonwealth or NATO country and also to "goods consigned to military service agencies" when for use by nationals of countries employed in defense establishments in Canada. The volume of goods entered under this tariff item is substantial, amounting to about $27 million in 1980-82. To maintain tariff item 70800-1, the Board recommends that it be carried forward to Chapter 98, which is designated for similar non-commercial arrangements.

Consequent to recommendations made under Reference 159, tariff item 44126-1 has recently been introduced. This new item pertains to "pump or slide-action shotguns" and carries an MFN rate of 5.6 p.c. In the draft Schedule, however, such shotguns are covered under heading No. 93.03 at 5.5% MFN. To implement this recent tariff amendment the break-out shown below is recommended:

---

(1) Whereas tariff item 44100-1 also includes "air rifles". Because of the n.o.p. provision, air rifles are at present classified to tariff item 44125-1, which encompasses "rifles" as distinct from "guns" without a rifled bore.

Delete the rates of duty under 9303.20.00 and insert the following:

			MFN Rate
9303.20	-Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		
9303.20.10.00	---Pump or slide-action shotguns	No.	5.6%
9303.20.90.	---Other		5.5%
10	-----Bolt-action shotguns	No.	
20	-----Semi-automatic shotguns	No.	
30	-----Single-shot shotguns	No.	
	-----Double-barrel shotguns, over and under		
41	------Combination shotgun-rifles	No.	
49	------Other	No.	
50	-----Double-barrel shotguns, side-by-side . .	No.	

The Board's recommended nomenclature changes are incorporated in Table 93.1

Table 93.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
9303.30.10	---Single-shot bolt-action, bolt-action repeater or semi-automatic .22 calibre rimfire rifles, excluding target shooting rifles . . . . . . Fusils et carabines, de calibre .22 à percussion annulaire, à culasse à un coup, à culasse à répétition ou semi-automatiques, à l'exclusion des fusils et carabines de tir sportif	2
9303.30.90	---Other sporting or hunting rifles; target-shooting rifles . . . . Autres fusils et carabines de chasse; fusils et carabines de tir sportif	3
9303.30.90.10	-----Fusils et carabines, à percussion centrale	2
9303.30.90.20	-----Fusils et carabines, à percussion annulaire	2
9303.90.90.00	---Other firearms and similar devices . . . . . Autres armes à feu et engins similaires	3
9304.00.90.00	---Other arms . . . . Autres armes	3
9305.10.10.00	---Protective covers and protective cases, for butts, sights, barrels or breeches . . . . . Protège-crosses, protège-guidons, couvre-canons et couvre-culasses	2
9305.29.10.00	---Parts and accessories of a kind used for single-shot bolt-action, bolt-action repeater or semi-automatic .22 calibre rimfire rifles, excluding target shooting rifles . . . . Parties et accessoires, des types utilisés pour les fusils et carabines, de calibre .22 à percussion annulaire, à culasse à un coup, à culasse à répétition ou semi-automatiques, à l'exclusion des fusils et carabines de tir sportif	2

TABLE 93.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9305.29.20	Renumber 9305.29.80	4
9305.29.21.00	Renumber 9305.29.81.00	4
9305.29.29	Renumber 9305.29.89.	4
9305.29.29.10	Renumber 9305.29.89.10 -----Of shotguns . . . . De fusils de chasse	4
9305.29.29.20	Renumber 9305.29.89.20 -----Of rifles . . . . De carabines	4
9305.29.30.00	Renumber 9305.29.20.00 ---Protective covers and protective cases, for butts, sights, barrels or breeches . . . . . Protège-crosses, protège-guidons, couvre-canons et couvre-culasses	2&4
9305.29.40.00	Renumber 9305.29.30.00	4
9305.90.20.00	---Of guns . . . . De fusils	4
9306.21.20.00	Renumber 9306.21.90.00	2
9306.29.00.10	-----Plombs pour carabines à air comprimé . . .	2
9306.29.00.29	------Other parts . . . . Autres parties	3
9306.30.10.00	---Poisonous cartridges for apparatus for the destruction of predatory animals; starter cartridges and parts thereof, for diesel or semi-diesel engines . . . . Cartouches chargées d'éléments toxiques pour appareils pour la destruction des bêtes de proie; cartouches de démarrage et leurs parties, pour moteurs diesel et semi-diesel	2
9306.30.20.00	Correct "importées" and "vendues"	4
9306.30.90	---Other cartridges and parts thereof . . . . . Autres cartouches et leurs parties	3
9306.30.90.10	-----Cartridges . . . . Cartouches	4
9306.30.90.19	------Other cartridges . . . . Autres cartouches	3

TABLE 93.1 (CONCL.)

HS Code	Description of Goods	Reason for Change
9306.30.90.29	------Other parts . . . . Autres parties	3
9306.90.10.00	---Grenades and projectiles, containing tear gas or sickening gas, imported for sale to federal, provincial or municipal law enforcement authorities	2
9306.90.20.00	Renumber 9306.90.80.00 ---Bombs, grenades, torpedoes, mines, missiles and similar munitions of war; other ammunition and projectiles, and parts thereof . . . . Bombes, grenades, torpilles, mines, missiles et munitions de guerre similaires; autres munitions et projectiles, et leurs parties	2&4
9306.90.30.00	Renumber 9306.90.90.00 ---Parties de munitions de guerre	1&4

Chapter 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Legal Notes. *

1. This Chapter does not cover:

   (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (c) Armoured fighting vehicles (heading No. 87.10);

   (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

   (e) Bows, arrows, fencing foils or toys (Chapter 95); or

   (f) Collectors' pieces or antiques (heading No. 97.05 or 97.06).

2. In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

TABLE 93.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
93.01	**Military weapons, other than revolvers, pistols and arms of heading No. 93.07.**						
9301.00.10.00	---Guns	No.	Free	5.5%	30%	Free	
9301.00.90.00	---Other	No.	10%	11.3%	30%	Free	
93.02 **9302.00.00.**	**Revolvers and pistols, other than those of heading No. 93.03 or 93.04**		Free	5.5%	30%	Free	
10	-----Revolvers	No.					
20	-----Pistols	No.					
93.03	**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).**						
9303.10.00.00	-Muzzle-loading firearms	No.	Free	5.5%	30%	Free	
9303.20	-Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles						*
9303.20.10.00	---Pump or slide-action shotguns	No.	Free	5.0%	30%	Free	*
9303.20.90.	---Other		Free	5.5%	30%	Free	*
10	-----Bolt-action shotguns	No.					*
20	-----Semi-automatic shotguns	No.					*
30	-----Single-shot shotguns	No.					*
	-----Double-barrel shotguns, over and under						*
41	------Combination shotgun-rifles	No.					*
49	------Other	No.					*
50	-----Double-barrel shotguns, side-by-side .	No.					*
9303.30	-Other sporting, hunting or target-shooting rifles						
9303.30.10.	---Single-shot bolt-action, bolt-action repeater or semi-automatic .22 calibre rimfire rifles, excluding target shooting rifles		10%	11.3%	30%	Free	*
10	-----Single-shot bolt-action	No.					
20	-----Bolt-action repeater	No.					
30	-----Semi-automatic rimfire	No.					

TABLE 93.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 93-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9303.30.90.	---Other sporting or hunting rifles; target-shooting rifles		Free	5.5%	30%	Free	*
	-----Centrefire rifles						
11	------Bolt-action repeater	No.					
12	------Lever-action repeater	No.					
13	------Pump or slide-action	No.					
14	------Semi-automatic	No.					
15	------Single-shot	No.					
	-----Rimfire rifles						
21	------Bolt-action repeater	No.					
22	------Lever-action repeater	No.					
23	------Pump or slide-action	No.					
24	------Semi-automatic	No.					
25	------Single-shot	No.					
9303.90	-Other						
9303.90.10.00	---Apparatus for the destruction of predatory animals by the discharge of poisonous cartridges; automatic explosive bird-scaring devices	No.	Free	Free	Free	Free	
9303.90.90.00	---Other firearms and similar devices . . .	No.	Free	5.5%	30%	Free	*
93.04	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.**						
	---Guns and pistols, operated by a spring, air or gas						*
9304.00.11.00	----Air operated	No.	10%	11.3%	30%	Free	*
9304.00.12.00	----Spring or gas operated	No.	Free	5.5%	30%	Free	*
9304.00.90.00	---Other arms	No.	11.3%	11.3%	30%	7.5%	*
93.05	**Parts and accessories of articles of heading Nos. 93.01 to 93.04.**						
9305.10	-Of revolvers or pistols						
9305.10.10.00	---Protective covers and protective cases, for butts, sights, barrels or breeches .	-	10%	11.3%	30%	Free	*
9305.10.90.00	---Other parts and accessories	-	10%	10.2%	35%	6.5%	*
	-Of shotguns or rifles of heading No. 93.03						
9305.21.00.00	--Shotgun barrels	-	Free	5.5%	30%	Free	

TABLE 93.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9305.29	—Other						
9305.29.10.00	——Parts and accessories of a kind used for single-shot bolt-action, bolt-action repeater or semi-automatic .22 calibre rimfire rifles, excluding target shooting rifles	-	10%	10.2%	35%	6.5%	*
9305.29.20.00	---Protective covers and protective cases, for butts, sights, barrels or breeches .	-	10%	11.3%	30%	Free	*
9305.29.30.00	——Other accessories	-	10%	10.2%	35%	6.5%	*
	——Other parts						*
9305.29.81.00	————Of rough-shaped wood	-	Free	Free	Free	Free	*
9305.29.89.	————Other		Free	5.5%	30%	Free	*
10	—————Of shotguns	-					*
20	—————Of rifles	-					*
9305.90	-Other						
9305.90.10.00	——Turrets and parts thereof	-	2.5%	9.2%	35%	2.5%	
9305.90.20.00	——Of guns	-	Free	5.5%	30%	Free	*
9305.90.90.00	——Other parts and accessories	-	10.2%	10.2%	35%	6.5%	
93.06	**Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.**						
9306.10.00.00	-Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	-	10%	11.3%	30%	Free	
	-Shotgun cartridges and parts thereof; air gun pellets						
9306.21	—Cartridges						
9306.21.10.00	---Twin-shot shells designed for use as bird-scaring devices	-	Free	Free	Free	Free	
9306.21.90.00	——Other shotgun cartridges	-	10%	11.3%	30%	Free	*
9306.29.00.	—Other		10%	11.3%	30%	Free	
10	—————Air gun pellets	-					
	—————Parts						
21	——————Cartridge wads	-					
22	——————Shot	-					
23	——————Cartridge cases	-					
24	——————Primers	-					
29	——————Other parts	-					*

TABLE 93.2: (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 93-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9306.30	-Other cartridges and parts thereof						
9306.30.10.00	---Poisonous cartridges for apparatus for the destruction of predatory animals; starter cartridges and parts thereof, for diesel or semi-diesel engines	-	Free	Free	Free	Free	*
9306.30.20.00	---Cartridges containing tear gas or sickening gas, imported for sale to federal, provincial or municipal law enforcement authorities	-	Free	7.5%	30%	Free	
9306.30.90.	---Other cartridges and parts thereof . . .		10%	11.3%	30%	Free	*
	-----Cartridges						*
11	------Centrefire	-					
12	------Rimfire	-					
13	------Carbon dioxide (CO_2)	-					
14	------Blanks	-					
19	------Other cartridges	-					*
	-----Parts						
21	------Centrefire cartridge cases	-					
22	------Rimfire cartridge cases	-					
23	------Cartridge wads	-					
24	------Bullets	-					
25	------Primers	-					
29	------Other parts	-					*
9306.90	-Other						
9306.90.10.00	---Grenades and projectiles, containing tear gas or sickening gas, imported for sale to federal, provincial or municipal law enforcement authorities	-	Free	7.5%	30%	Free	*
9306.90.80.00	---Bombs, grenades, torpedoes, mines, missiles and similar munitions of war; other ammunition and projectiles, and parts thereof	-	10%	11.3%	30%	Free	*
9306.90.90.00	---Parts of munitions of war	-	9.2%	9.2%	35%	8%	*
93.07							
9307.00.00.00	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor . . . .**	-	10.7%	10.7%	30%	7%	

CHAPTER 93

APPENDIX

Chapter 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover:

   (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (c) Armoured fighting vehicles (heading No. 87.10);

   (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

   (e) Bows, arrows, fencing foils or toys (Chapter 95); or

   (f) Collectors' pieces or antiques (heading No. 97.05 or 97.06).

2. In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
93.01							
9301.00		**Military weapons, other than revolvers, pistols and arms of heading No. 93.07.**					
9301.00.10	00	---Guns...............................	No	Free	5.5%	30%	Free
9301.00.90	00	---Other..............................	No	10%	11.3%	30%	Free
93.02							
9302.00.00		**Revolvers and pistols, other than those of heading No. 93.03 or 93.04**...........		Free	5.5%	30%	Free
	10	-----*Revolvers*..........................	No				
	20	-----*Pistols*............................	No				
93.03		**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).**					
9303.10.00	00	-Muzzle-loading firearms...............	No	Free	5.5%	30%	Free
9303.20.00		-Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles............		Free	5.5%	30%	Free
	10	-----*Bolt-action shotguns*...............	No				
	20	-----*Pump or slide-action shotguns*......	No				
	30	-----*Semi-automatic shotguns*............	No				
	40	-----*Single-shot shotguns*...............	No				
		-----*Double-barrel, over and under:*					
	51	------*Combination shotgun-rifles*........	No				
	59	------*Other*.............................	No				
	60	-----*Double-barrel, side-by-side*........	No				
9303.30		-Other sporting, hunting or target-shooting rifles					
9303.30.10		---Single-shot bolt-action, bolt-action repeater and semi-automatic rimfire .22 calibre rifles, not including target rifles..................		10%	11.3%	30%	Free
	10	-----*Single-shot bolt-action*............	No				
	20	-----*Bolt-action repeater*...............	No				
	30	-----*Semi-automatic rimfire*.............	No				
9303.30.90		---Other...............................		Free	5.5%	30%	Free
		-----*Centrefire rifles:*					
	11	------*Bolt-action repeater*..............	No				
	12	------*Lever-action repeater*.............	No				
	13	------*Pump or slide-action*..............	No				
	14	------*Semi-automatic*....................	No				
	15	------*Single-shot*.......................	No				
		-----*Rimfire rifles:*					
	21	------*Bolt-action repeater*..............	No				
	22	------*Lever-action repeater*.............	No				
	23	------*Pump or slide-action*..............	No				
	24	------*Semi-automatic*....................	No				
	25	------*Single-shot*.......................	No				
9303.90		-Other					
9303.90.10	00	---Apparatus for the destruction of predatory animals by the discharge of poisonous cartridges; automatic explosive bird-scaring devices.......	No	Free	Free	Free	Free
9303.90.90	00	---Other...............................	No	Free	5.5%	30%	Free

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
93.04							
9304.00		**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.**					
9304.00.10		---Spring, air or gas guns and pistols..		Free	5.5%	30%	Free
	10	-----*Guns*...............................	No				
	20	-----*Pistols*............................	No				
9304.00.90	00	---Other..................................	No	11.3%	11.3%	30%	7.5%
93.05		**Parts and accessories of articles of heading Nos. 93.01 to 93.04.**					
9305.10		-Of revolvers or pistols					
9305.10.10	00	---Protective covers and cases..........	-	10%	11.3%	30%	Free
9305.10.90	00	---Other parts and accessories..........	-	Free	5.5%	30%	Free
		-Of shotguns or rifles of heading No. 93.03:					
9305.21.00	00	--Shotgun barrels.........................	-	Free	5.5%	30%	Free
9305.29		--Other					
9305.29.10	00	---Parts of a kind used in single-shot bolt-action, bolt-action repeater and semi-automatic rimfire .22 calibre rifles.......................	-	10%	10.2%	35%	6.5%
		---Other parts:					
9305.29.21	00	----Of rough-shaped wood................	-	Free	Free	Free	Free
9305.29.29		----Other.................................		Free	5.5%	30%	Free
	10	-----*Shotgun parts*......................	-				
	20	-----*Rifle parts*........................	-				
9305.29.30	00	---Protective covers or cases..........	-	10%	11.3%	30%	Free
9305.29.40	00	---Other accessories....................	-	10%	10.2%	35%	6.5%
9305.90		-Other					
9305.90.10	00	---Turrets and parts thereof............	-	2.5%	9.2%	35%	2.5%
9305.90.20	00	---Parts of guns..........................	-	Free	5.5%	30%	Free
9305.90.90	00	---Other parts and accessories..........	-	10.2%	10.2%	35%	6.5%
93.06		**Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.**					
9306.10.00	00	-Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof..............	-	10%	11.3%	30%	Free
		-Shotgun cartridges and parts thereof; air gun pellets:					
9306.21		--Cartridges					
9306.21.10	00	---Twin-shot shells designed for use as bird-scaring devices................	-	Free	Free	Free	Free
9306.21.20	00	---Other shotgun cartridges............	-	10%	11.3%	30%	Free
9306.29.00		--Other..................................		10%	11.3%	30%	Free
	10	-----*Air gun pellets*....................	-				
		-----*Parts:*					
	21	------*Cartridge wads*....................	-				
	22	------*Shot*..............................	-				
	23	------*Cartridge cases*...................	-				
	24	------*Primers*...........................	-				
	29	------*Other*.............................	-				
9306.30		-Other cartridges and parts thereof					

APPENDIX 1: (CONCL.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9306.30.10	00	---Poisonous cartridges for apparatus for the destruction of predatory animals; starter cartridges and parts thereof for diesel or semi-diesel engines	-	Free	Free	Free	Free
9306.30.20	00	---Cartridges containing tear gas or sickening gus, imported for sale to federal, provincial or municipal law enforcement authorities	-	Free	7.5%	30%	Free
9306.30.90		---Other		10%	11.3%	30%	Free
		-----*Other cartridges:*					
	11	------*Centrefire*	-				
	12	------*Rimfire*	-				
	13	------*Carbon dioxide (CO_2)*	-				
	14	------*Blanks*	-				
	19	------*Other*	-				
		-----*Parts:*					
	21	------*Centrefire cartridge cases*	-				
	22	------*Rimfire cartridge cases*	-				
	23	------*Cartridge wads*	-				
	24	------*Bullets*	-				
	25	------*Primers*	-				
	29	------*Other*	-				
9306.90		-Other					
9306.90.10	00	---Grenades and projectiles containing tear gas or sickening gas, imported for sale to federal, provincial or municipal law enforcement authorities	-	Free	7.5%	30%	Free
9306.90.20	00	---Bombs, grenades, torpedoes, mines and missiles and similar munitions of war; other ammunition or projectiles and parts thereof	-	10%	11.3%	30%	Free
9306.90.30	00	---Parts of munitions of war	-	9.2%	9.2%	35%	6%
93.07							
9307.00.00	00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	-	10.7%	10.7%	30%	7%

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

(No Legal Notes were received and no Canadian Legal Notes are recommended for this Section)

REPORTS FOR
CHAPTERS 94 TO 96

CHAPTER 94

Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs; Illuminated Name-Plates and the Like; Prefabricated Buildings

A. Introduction

Proposed Chapter 94 encompasses, in whole or in part, 54 items of the Customs Tariff, as listed below:

32603-1	Demijohns or carboys, bottles, flasks ... n.o.p.
*32607-1	Illuminating glassware, n.o.p.
32615-1	Manufactures of glass, n.o.p.
32645-1	Moulded illuminating shades ... for use with light fixtures ...
	Illuminating shades, reflectors, refractors and shapes ...:
*32646-1	Other than the following
*32647-1	Not further processed ... after ... blown to shape
*32675-1	Glass pendants ... for ... trimmings for light fixtures
35200-1	Brass and copper nails, tacks, rivets and burrs ... n.o.p.
35400-1	Manufactures of aluminum, n.o.p.
36215-1	Nickel-plated ware, gilt or electro-plated ware, n.o.p.
40924-1	... agricultural machinery, n.o.p.; Parts of all the foregoing
40938-1	Internal combustion tractors...accessories, n.o.p., parts thereof ...
40960-1	Roofs ... materials and parts ... for silos ...
41045-1	Miner's safety lamps ... Parts of the foregoing
42300-1	Dental chairs; dental units ... parts of the foregoing
*42305-1	Chiropody chairs and parts thereof
	Parts for signal systems (for railroads) ...:
43705-2	... Flashing light crossarms ... Signal lamps bulbs ... Parts
43829-1	Parts, n.o.p. ... for automobiles...tariff items 42400-1 & 43803-1...
44022-1	Manufactures of iron, brass or other metal ...
44031-1	... articles ... buoys and beacons ... lanterns ... parts ...
44053-1	Parts of aircraft, n.o.p.
44059-1	... Electric lamps ... Parts for use in aircraft
44062-1	... Furniture ... Sealed-beam lamps ... for aircraft
44200-1	Articles and materials ... manufacture of agricultural goods ...
*44405-1	Coal oil or other lighting fixtures ... n.o.p. ...
44405-2	Gas lighting fixtures and appliances, n.o.p. ...
*44410-1	Lamp shades, n.o.p., and shade holders
44500-1	Electric light fixtures ... n.o.p. ... parts thereof
44503-1	Parts of electric light fixtures ...
44507-1	Neon glow lamps ... for indicator light assemblies
	Manufactures, articles ... of iron or steel ... n.o.p.:
44603-1	Other than the following (see 44603-2 to 44603-5)
46305-1	Motion picture projectors, arc lamps ... spotlights ... parts ...
46500-1	Signs of any material other than paper ... letters and numerals ...
*46505-1	Radioisotope activated light sources and signs ...

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

47605-1	Operating room lights ... parts of all the foregoing ...
	Invalid chairs, commode chairs, walkers ... for the disabled ...:
47825-1	Of a class or kind made in Canada; parts thereof
47826-1	Of a class or kind not made in Canada; parts thereof
47835-1	Alternating pressure mattresses, canes and crutches...accessories...
	Manufactures of wood, n.o.p.:
50600-1	Other than the following (see 50600-2 to 50600-13)
50600-5	Church pews; wood cross arms, drilled
51500-1	Show-cases, of all kinds, and metal parts thereof
	House, office, cabinet or store furniture of wood ...:
51901-1	Other than the following
51902-1	In chief part by value of metal
*51903-1	Furniture of metal, specially designed for hospital use
51905-1	Control panel assemblies ... use in the manufacture of beds ...
52305-1	Clothing, wearing apparel ... wholly of cotton ... n.o.p.
56300-1	Clothing ... fifty per cent or more ... of man-made fibres ...
58000-1	Hair, spring and other mattresses
69315-1	Articles...produced more than fifty years prior to...importation...
84900-1	Goods which enter into the cost of manufactures...of fertilizers...
	Articles of materials ... 93901 to 93906 inclusive, n.o.p.:
93907-1	Other than the following (see 93907-2 to 93907-10)
95002-1	All parts and accessories ... original equipment in automobiles ...
95004-1	All parts, and accessories ... for use ... manufacturer of buses
95006-1	All parts, and accessories ... 43803-1 ... manufacturer ... vehicles

B. The Board's Analysis and Recommendations

The Board received submissions from the Canadian Fertilizer Institute, the Canadian Textiles Institute, Cooper Canada Limited, and Libbey-St.Clair Inc., relating to this Chapter. The two institutes also submitted briefs for the final hearing in July, 1986.

The Canadian Fertilizer Institute (CFI) requested that the present coverage under tariff item 84900-1 be retained in the Supplementary Annex with its present wording rather than with the nomenclature as provided for in the DNR version(1) of the Annex. The latter would change the scope of this end use provision. In order to realize a neutral conversion, the Board concurs with this request and recommends that the present wording of this item be inserted in the Supplementary Annex (see Annex item No. 0765).

The Canadian Textiles Institute (CTI) indicated an interest in heading No. 94.04, particularly with reference to quilts and comforters, pillows, cushions, mattress pads and sleeping bags. Currently these goods carry MFN rates of 22.5 p.c. when of cotton (tariff item 52305-1) and of 25 p.c. when of man-made fibres (tariff item 56300-1). This difference in rates of duty has been retained in the HS for all of the aforementioned

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) In the Annex as provided by National Revenue the wording is "Goods for use in the manufacture of fertilizers".

articles with the exception of sleeping bags. However, in the absence of any trade in this product and because the CTI did not propose a separate tariff line for cotton sleeping bags, at 22.5% MFN, the Board does not recommend any change.

Cooper Canada Limited noted that the rate provisions of the goods covered under present tariff items 36215-1, 44603-1, 52305-1, 56300-1 and 93907-1, which fall in Chapter 94, have been satisfactorily transferred.

Libbey-St. Clair Inc. (Libbey) expressed concern about the conversion of seven items of the Customs Tariff with respect to Chapter 94. They are 32607-1, 32615-1, 32645-1, 32675-1, 32621-1, 32651-1 and 32669-1. However the goods of three of these, 32621-1, 32651-1 and 32669-1, have been allocated to Chapter 70, quite correctly in the Board's opinion, and no further action is required.

Libbey submitted that some illuminating shades classified to tariff line 9405.91.10 were made in Canada and should be separated with an MFN rate of 11.3%, the rate for "illuminating glassware n.o.p." under tariff item 32607-1. It therefore proposed a tariff line "Moulded shades, reflectors, refractors, either blown or pressed and blown automatically" at 11.3% MFN. In addition, it suggested that those "moulded illuminating shades, reflectors and refractors of glass, of a class or kind not made in Canada, designed for use with light fixtures or with portable lamps" covered by tariff item 32645-1, MFN Free, should be provided for an end use item to the Supplementary Annex and the Board so recommends.

Libbey also proposed that candleholders and candelabras of glass, presently classified to tariff item 32615-1, "Manufactures of glass, n.o.p." and converted to subheading No. 9405.50, "Non-electrical lamps and lighting fittings" should be specifically provided for in tariff line 7013.99.90 as normal forms of household glassware dutiable at 10.2% MFN, the current rate for these goods.

Having considered the concerns voiced by Libbey, the Board concludes that the provision of Free entry for all moulded illuminating shades in tariff line 9405.91.10 would likely be too broad and should be confined to shades of a class or kind not made in Canada currently covered under tariff item 32645-1. Such goods, when made in Canada, would be dutiable under tariff line 9405.91.90 at 11.3% MFN, the rate currently applicable. The Board considers that candleholders and candelabras are lighting fittings of heading No. 94.05, and not glassware of heading No. 70.13, and recommends that these goods be named separately in a tariff line with the current MFN rate of 10.2%, as follows:

		MFN Rate
Delete the rates of duty under 9405.50.00.00 and add the following:		
9405.50	-Non-electrical lamps and lighting fittings	
9405.50.10.00	---Candlesticks (candleholders) and candelabras . . . . -	10.2%

Finally, Libbey proposed the transfer of "fresnel type lenses", currently covered under tariff item 32615-1, from heading No. 70.14 to heading No. 94.05 where they would be combined in one item with "unstrung pendants", currently classified under tariff item 32675-1.

In dealing with the HS classification of fresnel type lenses, there is a difficulty posed by similarities in coverage between heading Nos. 70.14 and 94.05. However, the Board found that "fresnel type lenses", normally used for airport runway lights, relate more closely with "optical elements of glass not optically worked", covered under heading No. 70.14. Such optical elements include mainly lenses and similar articles for road traffic lights, direction indicating lights, etc. Heading No. 94.05 in the draft Schedule, however, covers articles such as headlamps for aircraft, trains, locomotives, etc. The Board, therefore, accepts the allocation of "fresnel type lenses" to heading No. 70.14 at MFN free. "Unstrung pendants" would continue to be classified in heading No. 94.05, also at Free.

The Board's analysis of Chapter 94 revealed four changes in rates which met the criteria for the restoration of current rates of duty. Goods which enter at 15 p.c. MFN under tariff item 44405-2 "Gas lighting fixtures and appliances, n.o.p., including tips, burners ... complete parts of all the foregoing" have been allocated to subheading No. 9405.50 at a rate of 10.8% MFN. The Board recommends further changes to heading No. 94.05 to restore the current MFN rate of 15 p.c. for gas lighting fixtures:

			MFN Rate
9405.50.20.00	---Gas lighting fixtures	-	15%
9405.50.90.00	---Other	-	10.9%(1)

Since present tariff item 44405-2 also includes parts, it is also necessary to break out a separate provision for such parts, as recommended below:

Delete the rates of duty under 9405.99.00.00 and add the following:

			MFN Rate
9405.99	--Of other materials		
9405.99.10.00	---For gas lighting fixtures	-	15%
9405.99.90.00	---Other	-	11.3%

A similar problem was identified for goods which currently enter under tariff item 46305-1, "Motion picture projectors, arc lamps for motion picture work ... or theatrical spotlights ... designed for use with motion picture projectors; parts of all the foregoing", at 9.2 p.c. MFN and which have been assigned to subheading No. 9405.40 of the draft Schedule at 11.3% MFN. The Board recommends that the current MFN rate for motion picture or theatrical spotlights be restored in the following manner:

---

(1) Based on a trade weighted average.

Delete the rates of duty under 9405.40.00.00 and add the following:

			MFN Rate
9405.40	-Other electric lamps and lighting fittings		
9405.40.10.00	---Arc lamps for motion picture work; motion picture or theatrical spotlights	-	9.2%
9405.40.90.00	---Other	-	11.3%

The Board found that the goods which enter Free under tariff item 47826-1 (Invalid chairs, commode chairs, walkers and all other aids to locomotion, with or without wheels ... all specially designed for the disabled ...: Of a class or kind not made in Canada; parts thereof), have been allocated to tariff line 9402.90.90 with an MFN rate of 10%. To restore the pre-conversion duty-free provision, the Board recommends that tariff item 47826-1 be added, with its current description, to the Supplementary Annex (see Annex item No. 4525).

The Board also found that goods entering duty free under tariff item 69315-1, "Articles ... produced more than fifty years prior to the date of importation ...", have been assigned to tariff line 9403.80.00, namely 9403.80.00.90, subject to an MFN rate of 15%. To restore duty free entry for these goods, the Board recommends that tariff item 69315-1 be added to the Supplementary Annex (see Annex item No. 5645).

It is further recommended that the revised rate for tariff item 35400-1, resulting from implementation of the Board's report on Reference 159, be incorporated into the proposed Schedule. The following recommended change reflects the recent rate adjustment for tariff item 35400-1, from 10.2 p.c. to 10.3 p.c. This would involve the deletion of statistical line 9406.00.99.10 and the introduction of a new tariff line 9406.00.92 as shown below:

			MFN Rate
9406.00.92.00	----Of aluminium	-	10.3%

The Board's recommended nomenclature changes are incorporated in Table 94.1.

Table 94.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
9401.61.00.90	-----Other than household . . . . Autres que de maison	3
9401.69	--Other than upholstered . . . . Autres que rembourrés	3
9401.69.90	---Other seats, with wooden frames . . . . Autres sièges, avec bâti en bois	3
9401.69.90.90	-----Other than household . . . . Autres que de maison	3
9401.71.00.90	-----Other than household . . . . Autres que de maison	3
9401.79.00	--Other than upholstered . . . . Autres que rembourrés	3
9401.79.00.20	Delete this class (French text only)	1
9401.79.00.90	-----Other than household . . . . Autres que de maison	3
9401.90.90	---Of other materials . . . . En autres matières	3
9401.90.90.90	-----Other parts . . . . Autres parties	3
94.02	Correct editorial errors in the French text	2
9402.10.10	---Fauteuils de dentistes et fauteuils pour la chirurgie, pédicure, et leurs parties	4
9402.10.10.10	-----Fauteuils	2
9402.10.90.10	-----Fauteuils	2
9402.90.10	---Operating tables and oscillating beds, and parts thereof . . . . Tables d'opérations et lits oscillants, et leurs parties	2

TABLE 94.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9402.90.90	---Other medical, surgical, dental or veterinary furniture . . . . Autres mobiliers pour la médecine, la chirurgie, l'art dentaire ou l'art vétérinaire	3
9403.10.00.20	-----Tables, excluding tracing tables . . . . . Tables, à l'exclusion des tables à tracer	2
9403.20.00.10	-----Beds and cots, excluding children's furniture . . . . Lits et couchettes, à l'exclusion de ceux pour enfants	5
9403.20.00.11	Delete this class	5
9403.20.00.12	Delete this class	5
9403.20.00.20	-----Armoires	1
9403.20.00.21	------Medicine or vanity cabinets . . . . Armoires à médicaments ou de toilette	2
9403.20.00.29	------Other cabinets . . . . Autres armoires	3
9403.20.00.80	New class -----Children's indoor furniture . . . . Meubles d'intérieur pour enfants	5
9403.20.00.90	-----Other metal furniture . . . . Autres meubles en métal	3
9403.20.00.95	Delete this class	5
9403.20.00.96	Renumber 9403.20.00.95	5
9403.20.00.97	Renumber 9403.20.00.96	5
9403.20.00.98	------Other special purpose furniture . . . . . . Autres meubles d'usage spécial	5
9403.30.00.30	-----Tables, excluding tracing tables . . . . . Tables, à l'exclusion des tables à tracer	2
9403.60.00.10	-----Desks, excluding children's furniture . . . Bureaux, à l'exclusion de ceux pour enfants	5
9403.60.00.31	------Medicine or vanity cabinets . . . . Armoires à médicaments ou de toilette	2

TABLE 94.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9403.60.00.39	------Other cabinets Autres armoires	3
9403.60.00.70	New class -----Children's indoor furniture Meubles d'intérieur pour enfants	5
9403.60.00.90	-----Other wooden furniture Autres meubles en bois	3
9403.60.00.93	Delete this class	5
9403.60.00.94	Renumber 9403.60.00.93	5
9403.60.00.95	Renumber 9403.60.00.94	5
9403.60.00.96	Renumber 9403.60.00.95	5
9403.60.00.97	Renumber 9403.60.00.98 ------Other special purpose furniture Autres meubles d'usage spécial	5
9403.90.10.10	-----Frames, other than builders' fittings Bâtis, autres que les éléments de construction	2
9403.90.10.90	-----Other parts of metal Autres parties en métal	3
9403.90.90	---Of other materials En autres matières	3
9403.90.90.20	-----Frames, other than builders' fittings Bâtis, autres que les éléments de construction	2
9403.90.90.90	-----Other parts Autres parties	3
9404.90.10.90	-----Other articles of bedding and similar furnishings Autres articles de literie et articles similaires	3
9404.90.90	---Of other materials En autres matières	3
9404.90.90.20	-----Coussins	2
9404.90.90.40	-----Couvre-matelas matelassés	2

TABLE 94.1 (CONCL.)

HS Code	Description of Goods	Reason for Change
9404.90.90.90	-----Other articles of bedding and similar furnishings Autres articles de literie et articles similaires	3
9405.10.00.10	-----Lustres	2
9405.10.00.90	-----Other lighting fittings Autres appareils d'éclairage	3
9405.91.10.00	---Moulded illuminating shades, reflectors and refractors, (either blown or pressed and blown automatically), of a class or kind not made in Canada; unstrung pendants Abat-jour moulés d'éclairage, réflecteurs et dispositifs réfringents (soit soufflé ou moulé et soufflé automatiquement), d'une classe ou d'une espèce non fabriquée au Canada; pendoloques, non enfilées	6
9405.91.90.00	---Other parts of glass Autres parties en verre	3
9405.99.00.00	--Of other materials En autres matières	3
9406.00.90	---Other prefabricated buildings Autres constructions préfabriquées	3
9406.00.99.10	Delete this class	6
9406.00.99.20	Renumber 9406.00.99.10	6
9406.00.99.90	-----Of other materials En autres matières	3

LEGAL NOTES RECOMMENDED BY THE BOARD

Chapter 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

Legal Notes. *

1. This Chapter does not cover:

   (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

   (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading No. 70.09;

   (c) Articles of Chapter 71;

   (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading No. 83.03;

   (e) Furniture specially designed as parts of refrigerators of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);

   (f) Lamps or lighting fittings of Chapter 85;

   (g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of heading Nos. 85.19 to 85.21, (heading No. 85.22) or of heading Nos. 85.25 to 85.28 (heading No. 85.29);

   (h) Articles of heading No. 87.14;

   (ij) Dentists' chairs incorporating dental appliances of heading No. 90.18 or dentists' spittoons (heading No. 90.18);

   (k) Articles of Chapter 91 (for example, clocks and clock cases); or

   (l) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).

2. The articles (other than parts) referred to in heading Nos. 94.01 to 94.03 are to be classifed in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture and unit furniture;

(b) Seats and beds.

3. (a) In heading Nos. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(b) Goods described in heading No. 94.04, presented separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading No. 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

TABLE 94.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
94.01	**Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.**						
9401.10.00.00	-Seats of a kind used for aircraft	-	Free	Free	27.5%	Free	
9401.20.00.	-Seats of a kind used for motor vehicles . .		Free	9.2%	35%	Free	
10	-----For buses, coaches or streetcars . . .	-					
90	-----Other	-					
9401.30	-Swivel seats with variable height adjustment						
9401.30.10.00	---Of metal	-	12.5%	12.5%	45%	8%	
9401.30.90.00	---Other	-	15%	15%	45%	10%	
9401.40.00.00	-Seats other than garden seats or camping equipment, convertible into beds	-	15%	15%	45%	10%	
9401.50.00.00	-Seats of cane, osier, bamboo or similar materials	-	15%	15%	45%	10%	
	-Other seats, with wooden frames						
9401.61.00.	--Upholstered		15%	15%	45%	10%	
	-----Household						
11	------Chairs	-					
19	------Other	-					
90	-----Other than household	-					*
9401.69	--Other than upholstered						*
9401.69.10.00	---Church pews	-	6%	6%	25%	4%	
9401.69.90.	---Other seats, with wooden frames		15%	15%	45%	10%	*
10	-----Household	-					
90	-----Other than household	-					*
	-Other seats, with metal frames						
9401.71.00.	--Upholstered		12.5%	12.5%	45%	8%	
	-----Household						
11	------Chairs	-					
19	------Other	-					
90	-----Other than household	-					*
9401.79.00.	--Other than upholstered		12.5%	12.5%	45%	8%	*
10	-----Household	-					
90	-----Other than household	-					*
9401.80.00.00	-Other seats	-	15%	15%	45%	10%	
9401.90	-Parts						
9401.90.10.	---Of metal		12.5%	12.5%	45%	8%	
10	-----Frames	-					
90	-----Other	-					

TABLE 94.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 94-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9401.90.90.	---Of other materials		15%	15%	45%	10%	*
10	-----Wooden frames	-					
	-----Other parts						
91	------Of wood	-					*
99	------Other	-					
94.02	**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.**						
9402.10	-Dentists', barbers' or similar chairs and parts thereof						
9402.10.10.	---Dentists' or chiropodists' chairs and parts thereof		Free	Free	35%	Free	
10	-----Chairs	No.					
90	-----Parts	-					
9402.10.90.	---Other		12.5%	12.5%	45%	8%	
10	-----Chairs	No.					
90	-----Parts	-					
9402.90	-Other						
9402.90.10.	---Operating tables and oscillating beds, and parts thereof		Free	Free	Free	Free	*
10	-----Operating tables	-					
20	-----Oscillating beds	-					
90	-----Parts	-					
9402.90.90.	---Other medical surgical, dental or veterinary furniture		10%	10%	35%	6.5%	*
10	-----Hospital beds with mechanical fittings	-					
80	-----Other furniture	-					
90	-----Parts	-					
94.03	**Other furniture and parts thereof.**						
9403.10.00.	-Metal furniture of a kind used in offices		12.5%	12.5%	45%	8%	
10	-----Desks	-					
20	-----Tables, excluding tracing tables	-					
30	-----Record-keeping equipment	-					*
40	-----Lockers	-					
90	-----Other	-					

TABLE 94.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9403.20.00.	-Other metal furniture		12.5%	12.5%	45%	8%	
10	-----Beds and cots, excluding children's furniture	-					*
	-----Cabinets						
21	------Medicine or vanity cabinets	-					*
29	------Other cabinets	-					*
30	-----Fireplace screens and wood holders	-					
40	-----Card tables	-					
50	-----Outdoor furniture	-					
60	-----Shelving	-					
70	-----Show-cases	-					
80	-----Children's indoor furniture	-					*
	-----Other metal furniture						*
91	------Living room furniture	-					
92	------Bedroom furniture	-					
93	------Dining room furniture	-					
94	------Kitchen or dinette furniture	-					
95	------School furniture	-					*
96	------Auditorium or theatre furniture	-					*
98	------Other special purpose furniture	-					*
99	------Other	-					
9403.30.00.	-Wooden furniture of a kind used in offices		15%	15%	45%	10%	
10	-----Desks	-					
20	-----Record-keeping equipment	-					
30	-----Tables, excluding tracing tables	-					*
40	-----Lockers	-					
90	-----Other	-					
9403.40.00.	-Wooden furniture of a kind used in the kitchen		15%	15%	45%	10%	
10	-----Kitchen cabinets	-					
90	-----Other	-					
9403.50.00.	-Wooden furniture of a kind used in the bedroom		15%	15%	45%	10%	
10	-----Cribs	-					
90	-----Other	-					
9403.60.00.	-Other wooden furniture		15%	15%	45%	10%	
10	-----Desks, excluding children's furniture	-					*
20	-----Cedar chests	-					
	-----Cabinets						
31	------Medicine or vanity cabinets	-					*
39	------Other cabinets	-					*
40	-----Outdoor furniture	-					
50	-----Show-cases	-					
60	-----Shelving	-					
70	-----Children's indoor furniture	-					*

TABLE 94.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 94-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9403.60.00.	-----Other wooden furniture						
(cont.) 91	------Living room furniture	-					*
92	------Dining room furniture	-					
93	------Church furniture	-					
94	------School furniture	-					*
95	------Auditorium or theatre furniture . . .	-					*
96	------Other special purpose furniture . . .	-					*
99	------Other	-					*
9403.70.00.	-Furniture of plastics		15%	15%	45%	10%	
10	-----Household furniture	-					
90	-----Other	-					
9403.80.00.	-Furniture of other materials, including cane, osier, bamboo or similar materials .		15%	15%	45%	10%	
10	-----Household furniture	-					
90	-----Other	-					
9403.90	-Parts						
9403.90.10.	---Of metal		12.5%	12.5%	45%	8%	
10	-----Frames, other than builders' fittings .	-					
90	-----Other parts of metal	-					*
9403.90.90.	---Of other materials		15%	15%	45%	10%	*
10	-----Knobs and pulls	-					*
20	-----Frames, other than builders' fittings .	-					
30	-----Table and counter tops	-					*
90	-----Other parts	-					*
94.04	**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.**						
9404.10.00.00	-Mattress supports	-	12.5%	12.5%	45%	8%	
	-Mattresses						
9404.21.00.00	--Of cellular rubber or plastics, whether or not covered	No.	15%	15%	30%	10%	
9404.29.00.00	--Of other materials	No.	15%	15%	30%	10%	
9404.30.00.00	-Sleeping bags	-	20%	25%	50%	-	

TABLE 94.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9404.90	-Other						
9404.90.10.	---Wholly of cotton		22.5%	22.5%	35%	-	
10	-----Quilts and comforters	-					
20	-----Cushions	-					
30	-----Pillows	-					
90	-----Other articles of bedding and similar furnishings	-					*
9404.90.90.	---Of other materials		20%	25%	50%	-	*
10	-----Quilts and comforters	-					
20	-----Cushions	-					
30	-----Pillows	-					
40	-----Mattress pads	-					
90	-----Other articles of bedding and similar furnishings	-					*
94.05	**Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**						
9405.10.00.	-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough-fares		11.3%	11.3%	30%	7.5%	
10	-----Chandeliers	-					
20	-----Fluorescent lighting fittings	-					
90	-----Other lighting fittings	-					*
9405.20.00.00	-Electric table, desk, bedside or floor-standing lamps	-	11.3%	11.3%	30%	7.5%	
9405.30.00.00	-Lighting sets of a kind used for Christmas trees	-	11.3%	11.3%	30%	7.5%	
9405.40	-Other electric lamps and lighting fittings						*
9405.40.10.00	---Arc lamps for motion picture work; motion picture or theatrical spotlights	-	Free	9.2%	35%	Free	*
9405.40.90.00	---Other	-	11.3%	11.3%	30%	7.5%	*
9405.50	-Non-electrical lamps and lighting fittings						*
9405.50.10.00	---Candlesticks (candleholders) and candelabras	-	10%	10.2%	22.5%	6.5%	*
9405.50.20.00	---Gas lighting fixtures	-	15%	15%	30%	10%	*
9405.50.90.00	---Other	-	10.9%	10.9%	30%	7%	*

TABLE 94.2: (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 94-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9405.60.00.00	-Illuminated signs, illuminated name-plates and the like	-	10%	11.3%	30%	7.5%	
	-Parts						
9405.91	--Of glass						
9405.91.10.00	---Moulded illuminating shades, reflectors and refractors, (either blown or pressed and blown automatically), of a class or kind not made in Canada; unstrung pendants	-	Free	Free	32.5%	Free	*
9405.91.90.00	---Other parts of glass	-	11.3%	11.3%	30%	7.5%	*
9405.92.00.00	--Of plastics	-	11.3%	11.3%	30%	7.5%	
9405.99	--Of other materials						*
9405.99.10.00	---For gas lighting fixtures	-	15%	15%	30%	10%	*
9405.99.90.00	---Other	-	11.3%	11.3%	30%	7.5%	*
94.06	**Prefabricated buildings.**						
9406.00.10.00	---Silos for storing ensilage	-	6.8%	6.8%	25%	4.5%	
9406.00.20.00	---Air-supported buildings	-	20%	25%	50%	-	
	---Other prefabricated buildings						*
9406.00.91.00	----Of wood	-	9.2%	9.2%	25%	6%	
9406.00.92.00	----Of aluminum	-	10.3%	10.3%	30%	6.5%	*
9406.00.99.	----Other		10.2%	10.2%	45%	6.5%	
10	-----Of iron or steel	-					*
90	-----Of other materials	-					*

CHAPTER 94

APPENDIX

Chapter 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

Notes.

1. This Chapter does not cover:

   (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

   (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading No. 70.09;

   (c) Articles of Chapter 71;

   (d) Parts of general use as defined in Note 2 to Section XV, of base metal (section XV), or similar goods of plastics (Chapter 39), or safes of heading No. 83.03;

   (e) Furniture specially designed as parts of refrigerators of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);

   (f) Lamps or lighting fittings of Chapter 85;

   (g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of heading Nos. 85.19 to 85.21, (heading No. 85.22) or of heading Nos. 85.25 to 85.28 (heading No. 85.29);

   (h) Articles of heading No. 87.14;

   (ij) Dentists' chairs incorporating dental appliances of heading No. 90.18 or dentists' spittoons (heading No. 90.18);

   (k) Articles of Chapter 91 (for example, clocks and clock cases); or

   (l) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).

2. The articles (other than parts) referred to in heading Nos. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

   The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

   (a) Cupboards, bookcases, other shelved furniture and unit furniture;

   (b) Seats and beds.

3. (a) In heading Nos. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

   (b) Goods described in heading No. 94.04, presented separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

4. For the purpose of heading No. 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
94.01		**Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.**					
9401.10.00	00	-Seats of a kind used for aircraft	-	Free	Free	27.5%	Free
9401.20.00		-Seats of a kind used for motor vehicles		Free	9.2%	35%	Free
	10	-----*For buses, coaches or streetcars*	-				
	90	-----*Other*	-				
9401.30		-Swivel seats with variable height adjustment					
9401.30.10	00	---Of metal	-	12.5%	12.5%	45%	8%
9401.30.90	00	---Other	-	15%	15%	45%	10%
9401.40.00	00	-Seats other than garden seats or camping equipment, convertible into beds	-	15%	15%	45%	10%
9401.50.00	00	-Seats of cane, osier, bamboo or similar materials	-	15%	15%	45%	10%
		-Other seats, with wooden frames:					
9401.61.00		--Upholstered		15%	15%	45%	10%
		-----*Household:*					
	11	------*Chairs*	-				
	19	------*Other*	-				
	90	-----*Other*	-				
9401.69		--Other					
9401.69.10	00	---Church pews	-	6%	6%	25%	4%
9401.69.90		---Other		15%	15%	45%	10%
	10	-----*Household*	-				
	90	-----*Other*	-				
		-Other seats, with metal frames:					
9401.71.00		--Upholstered		12.5%	12.5%	45%	8%
		-----*Household:*					
	11	------*Chairs*	-				
	19	------*Other*	-				
	90	-----*Other*	-				
9401.79.00		--Other		12.5%	12.5%	45%	8%
	10	-----*Household*	-				
	90	-----*Other*	-				
9401.80.00	00	-Other seats	-	15%	15%	45%	10%
9401.90		-Parts					
9401.90.10		---Of metal		12.5%	12.5%	45%	8%
	10	-----*Frames*	-				
	90	-----*Other*	-				
9401.90.90		---Other		15%	15%	45%	10%
	10	-----*Wooden frames*	-				
		-----*Other:*					
	91	------*Of wood*	-				
	99	------*Other*	-				
94.02		**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.**					
9402.10		-Dentists', barbers' or similar chairs and parts thereof					

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9402.10.10		---Dentists' or chiropodists' chairs and parts thereof		Free	Free	35%	Free
	10	-----*Chairs*	No				
	90	-----*Parts*	-				
9402.10.90		---Other		12.5%	12.5%	45%	8%
	10	-----*Chairs*	No				
	90	-----*Parts*	-				
9402.90		-Other					
9402.90.10		---Operating tables and oscillating beds and parts thereof		Free	Free	Free	Free
	10	-----*Operating tables*	-				
	20	-----*Oscillating beds*	-				
	90	-----*Parts*	-				
9402.90.90		---Other		10%	10%	35%	6.5%
	10	-----*Hospital beds with mechanical fittings*	-				
	80	-----*Other furniture*	-				
	90	-----*Parts*	-				
94.03		**Other furniture and parts thereof.**					
9403.10.00		-Metal furniture of a kind used in offices		12.5%	12.5%	45%	8%
	10	-----*Desks*	-				
	20	-----*Tables, not including tracing tables*	-				
	30	-----*Record-keeping equipment*	-				
	40	-----*Lockers*	-				
	90	-----*Other*	-				
9403.20.00		-Other metal furniture		12.5%	12.5%	45%	8%
		-----*Beds and cots:*					
	11	------*Beds*	-				
	12	------*Cots*	-				
		-----*Cabinets:*					
	21	------*Medicine and vanity cabinets*	-				
	29	------*Other*	-				
	30	-----*Fireplace screens and wood holders*	-				
	40	-----*Card tables*	-				
	50	-----*Outdoor furniture*	-				
	60	-----*Shelving*	-				
	70	-----*Show-cases*	-				
		-----*Other:*					
	91	------*Living room furniture*	-				
	92	------*Bedroom furniture*	-				
	93	------*Dining room furniture*	-				
	94	------*Kitchen or dinette furniture*	-				
	95	------*Children's furniture*	-				
	96	------*School furniture*	-				
	97	------*Auditorium or theatre furniture*	-				
	98	------*Special purpose furniture*	-				
	99	------*Other*	-				
9403.30.00		-Wooden furniture of a kind used in offices		15%	15%	45%	10%
	10	-----*Desks*	-				
	20	-----*Record-keeping equipment*	-				
	30	-----*Tables, not including tracing tables*	-				
	40	-----*Lockers*	-				
	90	-----*Other*	-				
9403.40.00		-Wooden furniture of a kind used in the kitchen		15%	15%	45%	10%
	10	-----*Kitchen cabinets*	-				
	90	-----*Other*	-				

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9403.50.00		-Wooden furniture of a kind used in the bedroom		15%	15%	45%	10%
	10	-----*Cribs*	-				
	90	-----*Other*	-				
9403.60.00		-Other wooden furniture		15%	15%	45%	10%
	10	-----*Desks*	-				
	20	-----*Cedar chests*	-				
		-----*Cabinets:*					
	31	------*Medicine and vanity*	-				
	39	------*Other*	-				
	40	-----*Outdoor furniture*	-				
	50	-----*Show-cases*	-				
	60	-----*Shelving*	-				
		-----*Other:*					
	91	------*Living room furniture*	-				
	92	------*Dining room furniture*	-				
	93	------*Children's furniture*	-				
	94	------*Church furniture*	-				
	95	------*School furniture*	-				
	96	------*Auditorium or theatre furniture*	-				
	97	------*Special purpose furniture*	-				
	99	------*Other*	-				
9403.70.00		-Furniture of plastics		15%	15%	45%	10%
	10	-----*Household furniture*	-				
	90	-----*Other*	-				
9403.80.00		-Furniture of other materials, including cane, osier, bamboo or similar materials		15%	15%	45%	10%
	10	-----*Household furniture*	-				
	90	-----*Other*	-				
9403.90		-Parts					
9403.90.10		---Of metal		12.5%	12.5%	45%	8%
	10	-----*Frames other than builders' fittings*	-				
	90	-----*Other*	-				
9403.90.90		---Other		15%	15%	45%	10%
	10	-----*Knobs and pulls*	-				
	20	-----*Frames other than builders' fittings*	-				
	30	-----*Table and counter tops*	-				
	90	-----*Other*	-				
94.04		**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.**					
9404.10.00	00	-Mattress supports	-	12.5%	12.5%	45%	8%
		-Mattresses:					
9404.21.00	00	--Of cellular rubber or plastics, whether or not covered	No	15%	15%	30%	10%
9404.29.00	00	--Of other materials	No	15%	15%	30%	10%
9404.30.00	00	-Sleeping bags	-	20%	25%	50%	-
9404.90		-Other					
9404.90.10		---Wholly of cotton		22.5%	22.5%	35%	-
	10	-----*Quilts and comforters*	-				
	20	-----*Cushions*	-				
	30	-----*Pillows*	-				
	90	-----*Other*	-				

APPENDIX 1: (CONCL.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9404.90.90		---Other					
	10	-----*Quilts and comforters*	-	20%	25%	50%	-
	20	-----*Cushions*	-				
	30	-----*Pillows*	-				
	40	-----*Mattress pads*	-				
	90	-----*Other*	-				
94.05		**Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**					
9405.10.00		-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough-fares		11.3%	11.3%	30%	7.5%
	10	-----*Chandeliers*	-				
	20	-----*Fluorescent lighting fittings*	-				
	90	-----*Other*	-				
9405.20.00	00	-Electric table, desk, bedside or floor-standing lamps	-	11.3%	11.3%	30%	7.5%
9405.30.00	00	-Lighting sets of a kind used for Christmas trees	-	11.3%	11.3%	30%	7.5%
9405.40.00	00	-Other electric lamps and lighting fittings	-	11.3%	11.3%	30%	7.5%
9405.50.00	00	-Non-electrical lamps and lighting fittings	-	10.8%	10.8%	45%	7%
9405.60.00	00	-Illuminated signs, illuminated name-plates and the like	-	10%	11.3%	30%	7.5%
		-Parts:					
9405.91		--Of glass					
9405.91.10	00	---Moulded illuminating shades; unstrung pendants	-	Free	Free	32.5%	Free
9405.91.90	00	---Other	-	11.3%	11.3%	30%	7.5%
9405.92.00	00	--Of plastics	-	11.3%	11.3%	30%	7.5%
9405.99.00	00	--Other	-	11.3%	11.3%	30%	7.5%
94.06							
9406.00		**Prefabricated buildings.**					
9406.00.10	00	---Silos for storing ensilage	-	6.8%	6.8%	25%	4.5%
9406.00.20	00	---Air-supported buildings	-	20%	25%	50%	-
		---Other:					
9406.00.91	00	----Of wood	-	9.2%	9.2%	25%	6%
9406.00.99		----Other		10.2%	10.2%	45%	6.5%
	10	-----*Of aluminum*	-				
	20	-----*Of iron or steel*	-				
	90	-----*Other*	-				

CHAPTER 95

Toys, Games and Sports Requisites; Parts and Accessories Thereof

A. Introduction

Proposed Chapter 95 incorporates, in whole or in part, 79 items of the Customs Tariff, as listed below:

*19400-1	Playing cards, in packs or in sheet form, n.o.p. ...
*19405-1	Wholly ... printed sheets when imported ... playing cards ...
*19410-1	Wholly ... printed sheets ... tariff item 19405-1 playing cards
19900-1	Papeteries, envelopes, and all manufactures of paper, n.o.p.
28205-1	Manufactures of clay or cement, n.o.p.
*30100-1	Curling stones, and handles thereof
35400-1	Manufactures of aluminum, n.o.p.
36215-1	Nickel-plated ware, gilt or electro-plated ware, n.o.p.
*39220-1	Forged golf club heads of iron or steel ...
	Electronic data processing machines ... parts thereof:
41417-1	Other than the following (see 41417-2)
42617-1	Coin-operated amusement apparatus; parts thereof
	Machines, n.o.p., and accessories, attachments ... parts ...:
42700-1	Other than the following (see 42700-2 to 42700-9)(1)
42712-1	Amusement riding devices ... parts of the foregoing
*42821-1	Gasoline internal combustion engines ... for ... model aircraft ...
43901-1	Tricycles, n.o.p.
43905-1	Articles, of iron or steel ... bicycles or tricycles ...
43910-1	Cars and trailers including house trailer, n.o.p. ...
43930-1	Children's carriages, sleds ... parts ...
	Vessels, dredges, scows ... n.o.p. ...:
44003-1	Boats, open, including sail boats...yachts and pleasure boats...(2)
44022-1	Manufactures of iron, brass ... not made in Canada ...
44034-1	Trawls, trawling spoons ... n.o.p.(3)
*44034-2	Fish hooks, n.o.p.
*44035-1	Fish hooks, split rings and swivels for ... fishing lures
*44036-1	Reel seats, ferrules ... for ... manufacture of fishing rods
44100-1	Guns, rifles, including air guns ...
	Electric apparatus and complete parts thereof, n.o.p.:
44524-1	Other than the following (see 44524-2 to 44524-6)(4)(5)

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) Tariff item 42700-1 was revised as to nomenclature on November 8, 1984 and seven new tariff items (42700-10 to 42700-16) were added.

(2) Nomenclature was revised as of June 29, 1983.

(3) Tariff item 44034-3 ("Sportsmen's fishing lines in retail packages") introduced in 1984, covers in part goods previously under tariff item 44034-1.

(4) Tariff item 44524-1 was revised on November 8, 1984 and five new tariff items were introduced (44524-7 to 44524-11).

(5) Tariff item 44524-2 was struck from the Customs Tariff as of May 24, 1985.

	Manufactures, articles or wares, of iron or steel ... n.o.p.:
44603-1	Other than the following (see 44603-2 to 44603-5)
*44609-1	Golf shafts of seamless steel ... but not chromium plated
*45000-1	Roller skates and parts thereof
*45005-1	Ice skates, not including skates with boots attached ...
	Manufactures of wood, n.o.p.:
50600-1	Other than the following (see 50600-2 to 50600-13)
*50603-1	Hockey sticks
*50620-1	Laminated hard maple cores ... for ... manufacture of bowling pins
*50640-1	Wood shafts for handles of golf clubs ... for ... manufacture ...
*51100-1	Golf clubs and finished parts thereof; racquets ... n.o.p.
*51100-7	Tennis racquets
51102-1	Articles and materials for use in the manufacture of golf balls
*51103-1	Shafts of steel ... for ... manufacture of golf clubs
51104-1	Finished grips for ... manufacture of golf clubs
*51105-1	Cricket bats, balls, gloves and leg guards
*51106-1	Shafts ... of graphite ... for ... manufacture of golf clubs
*51110-1	Skis
*51115-1	Ski fittings
*51115-2	Downhill ski fittings
*51120-1	Ski poles
51130-1	Materials and core blanks ... for ... manufacture of ... skis
51135-1	Climbing and mountaineering equipment ... parts ...
*51155-1	Sports equipment ... as designated by Governor in Council
*51160-1	Balls designed for use in lawn bowling
*51800-1	Bagatelle and other game tables or boards
*51805-1	Billiard tables with or without pockets ...
53305-1	Clothing ... made from woven fabrics ... n.o.p.
56300-1	Clothing ... not containing wool or hair
56805-1	Knitted garments, knitted fabrics and knitted goods, n.o.p.
61105-1	Boots, shoes, slippers and insoles of any material, n.o.p.
61105-4	Boots and shoes with ice or roller skates attached ...(1)
61300-1	Manufactures of leather ... manufactures of rawhide, n.o.p.
61800-1	Rubber cement and ... rubber and gutta percha, n.o.p.
62400-1	Bead ornaments ... statues and statuettes of any materials, n.o.p.
*62405-1	Dolls
*62410-1	Toys of all kinds, n.o.p.
*62410-2	Stuffed toys
*62410-4	Toys representing Kangaroos or Koala bears
*62413-1	Chimes, criers, talking units ... for ... manufacture of toys or dolls
*62415-1	Mechanical toys of metal
	Juvenile construction sets of metal or rubber ... parts ...:
*62420-1	Of metal
*62421-1	Of rubber
*62425-1	Toy electric train sets, transformers, parts ... n.o.p.

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) New tariff item, introduced on April 19, 1983.

*62435-1	Kits and parts thereof ... for reduced-size models
*62440-1	Parts ... for any reduced-size static model ...
65510-1	Crayons of chalk or chalk-like material, coloured or not
68200-1	Fish hooks ... for use in commercial fishing ...
68205-1	Articles and materials for use in manufacture or repair ... 68200-1
70100-1	Menageries, horses, cattle, carriages and harness ...
71100-1	All goods not enumerated in this schedule ...
	Articles of materials...described in headings 93901 to 93906...:
93907-1	Other than the following (see 93907-2 to 93907-10)
93907-6	Unsanded and unpainted snow ski blanks ...
*93907-7	Fishing rod blanks ... manufacture of fishing rods

B. The Board's Analysis and Recommendations

The Board received two submissions concerning Chapter 95, from the Canadian Textiles Institute (CTI) and from Cooper Canada Limited.

In Chapter 95, the CTI requested restoration of current rates of duty for a number of textile products changed due to the HS conversion and sought clarification of certain aspects pertaining to the concordance.

Dolls' Clothing

The CTI contended in its original brief, and in its subsequent submission respecting Chapters 68 to 98, dolls' clothing is at present classified under three tariff items depending on the type of textile material used. The Board, accordingly, made a preliminary recommendation to restructure the tariff lines under heading No. 95.02. However, a re-examination of classification procedures reveals that, as a result of a Revenue Canada Memorandum (D10-11-2), all dolls' clothing is at present classified to tariff item 62410-1, "Toys of all kinds, n.o.p.", at 12.5 p.c. MFN. All dolls' clothing would be entered under tariff line 9502.91.00 in the draft Schedule at the correct present rate of 12.5% MFN. The Board therefore makes no recommendation for any change.

Handicraft and Hobbycraft Kits

In its original brief the CTI expressed concern that handicraft and hobbycraft kits, which primarily contain textiles, would be classified in the HS under line 9503.90.00.70. The proposed rate would be 12.5% MFN whereas, at present, these kits are entered under tariff items 53305-1 and 56300-1 (both at 25 p.c. MFN) or under 71100-1 (at 10.2 p.c. MFN). The CTI's concern respecting loss of tariff protection was based upon allocations shown in the concordance of the goods under the three above tariff items to tariff line 9503.90.00. However, further clarification of current classification procedures revealed that the concordance shown is in part incorrect. Handicraft and hobbycraft kits, of textiles, are properly classified to tariff line 6308.00.00 which covers "sets consisting of woven fabric and yarn ... for making up into rugs ... or similar textile articles ...". Inasmuch as the MFN rate for tariff line 6308.00.00 is 25%, there would be no loss of tariff protection, and the Board, accordingly, makes no recommendation to alter the draft Schedule in this regard.

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

Novelty Hats and Masks

With regard to novelty hats and masks, the CTI has raised two issues. The CTI noted, first, that under line 9505.90.00.10, an MFN rate of 11.9% applies to "novelty hats and masks" in the draft Schedule. This rate is higher than that which now applies under tariff item 19900-1, i.e. 10.2 p.c., which accounts for all trade allocated to 9505.90.00.10. The restoration of the present rate of 10.2 p.c. was, therefore, proposed by CTI, and the Board concurs with this proposal.

The second issue raised deals with whether or not novelty hats, when made of textile materials, are classified to Chapter 95 or to Chapter 65. If coming under Chapter 95, the pertinent tariff line would be 9505.90.00 at the above revised rate of 10.2%. This is much lower than the present 20 p.c. rate under 56915-1 "hats, n.o.p." or the rates applying in Chapter 65. Explanatory Notes to Chapter 95 appears to cover mainly festive or entertainment articles which are "non-durable"; paper hats are cited as a specific example. This would appear to exclude hats or caps of textile, such goods to come under Chapter 65. But, Note 1(c) to Chapter 65 excludes "dolls' hats, other toy hats ...", and the term "toy" could be construed as being synonymous with "novelty". In the Board's view, obvious ambiguities exist, and to remove them it makes the recommendation below:

		MFN Rate
Delete the rates of duty under 9505.90.00 and add the following:		
9505.90	-Other	
	---Novelty hats	
9505.90.11.00	----Of textile materials	20%
9505.90.19.00	----Of other materials	10.2%
9505.90.90.00	---Other	12.7%(1)

Ropes Used in Gymnasiums or for Athletics

CTI, in its original brief, was of the view that ropes used for athletics would enter under subheading No. 9506.91, which covers "gymnasium or athletic articles and equipment", at 10% MFN. This rate would be much lower than the rate of 20 p.c. currently applicable to "cordage" to which "ropes" would be classified under tariff items 54120-1 and 54125-1, unless exempt as designated pursuant to special provisions.(2) In the latter case, rope would enter under tariff item 51155-1 at MFN Free. Analysis reveals that "ropes" as such is provided for in Chapter 56, the exception being when it is designed as "articles for gymnastics" which are excluded from that Chapter by Exclusion Notes (e) and (h).

---

(1) Rate changed from 12.5 p.c. to 12.7 p.c. as a result of the implementation of Reference 159.

(2) The Governor in Council may make regulations pertaining to the duty free entry of sports equipment under tariff item 51155-1.

Also, the Board's research relating to gymnasium or athletic articles revealed one instance which met the Board's criteria for rate restoration. The goods in question are made of leather and at present fall under tariff item 61300-1 as "manufactures of leather ... n.o.p." at 12.5 p.c. MFN.

Therefore, in order to maintain the current tariff provisions both for ropes and articles of leather for gymnasium or athletic purposes, the Board recommends the following changes under subheading No. 9506.91:

Delete the rates of duty under 9506.91.00 and add the following:

			MFN Rate
9506.91	--Gymnasium or athletic articles and equipment		
9506.91.10.00	---Of leather	No.	12.5%
9506.91.20.00	---Ropes	No.	20%
9506.91.90.	---Other		10%
10	-----Exercycles	No.	
20	-----Trampolines	No.	
30	-----Rowing machines	No.	
90	-----Other	-	

Sportsmen's Fishing Line in Retail Packages

The CTI noted that tariff item 44034-1 had been concorded to 9507.90.00.10. However, as a result of the introduction of tariff item 44034-3 on November 8, 1984, also concorded to 9507.90.00.10, the relevant rate should have been adjusted accordingly. The Board concurs with this request and recommends the following restructuring of subheading No. 9507.90.

Delete the rates of duty under 9507.90.00 and add the following:

			MFN Rate
9507.90	-Other		
9507.90.10.00	---Fishing line for sportsmen, put up for retail sale	-	10.8%(1)
9507.90.90.	---Other		10.2%
10	-----Fishing sinkers for sportsmen	-	
20	-----Fishing nets for sportsmen	-	
	-----Fishing tackle		
31	------Complete articles	-	
39	------Parts and accessories	-	
40	-----Decoy "birds"	-	
90	-----Other line fishing tackles, nets and hunting or shooting requisites	-	

---

(1) Rate changed from 10.2 p.c. to 10.8 p.c. as a result of the implementation of Reference 159.

Sporting Goods

Cooper Canada Limited (Cooper), a producer of athletic and sporting goods in Canada, expressed concern about the reduced rate of duty proposed for certain sporting goods such as hockey shinguards, elbow pads, waist and thigh and hip-protecting girdles, and shoulder pads, allocated to tariff line 9506.99.90 at a proposed rate of 12.5% MFN. The company requested that the 25% rate of duty applied to sporting gloves under tariff item 56830-1 and tariff line 4203.21.00 be also applied to tariff line 9506.99.90.

The Board's research regarding shinguards and elbow and shoulder pads revealed that these products are mainly imported under two tariff items, namely, 56300-1: "Clothing, wearing apparel and articles ... all textile manufactures ... of man-made fibres ... not containing wool or hair", at 25 p.c. MFN, and 93907-1: "Articles of plastics", at 13.6 p.c. MFN. Of the two tariff items, 56300-1 accounted for the bulk of the imports of shinguards, elbow and shoulder pads.

However, the Board notes that new tariff item 51170-1 provides for "football equipment" including shoulder pads. Therefore, in order to accomodate the concerns of Cooper and the introduction of tariff item 51170-1, the Board recommends the following:

Delete the rates of duty under 9506.99.90 and add the following:

			MFN Rate
	---Other articles and equipment for gymnastics, athletics, other sports or outdoor games; swimming or paddling pools		
9506.99.91.00	----Shinguards and elbow or shoulder pads (excluding football shoulder pads); waist, thigh or hip-protecting girdles . .	-	25%
9506.99.92.00	----Football shoulder pads	-	Free
9506.99.99.	----Other		12.5%

Other Recommendations

The Board's analysis of Chapter 95 revealed five instances which met the Board's criteria for restoring current rates of duty. The first instance covers goods which enter under tariff items 44034-2, "fish hooks, n.o.p.", 6.8 p.c. MFN, and 68200-1, "fish hooks ... use in commercial fishing", at MFN Free, which were allocated to tariff line 9507.20.00 at the proposed rate of 10.2% MFN. This proposed rate is based on the rate of duty for tariff item 44034-1: "trawls, trawling spoons, fly hooks, hooks ... n.o.p." which accounted for the majority of the trade allocated to tariff line 9507.20.00.

The Board was not able to determine a precise basis for distinguishing the hooks of tariff item 44034-2 from those of 44034-1 for the purpose of breaking out a new tariff line in the proposed Schedule, and therefore does not make a recommendation in that regard. On the other hand, it recommends the creation of a new tariff line for "hooks of a size not less than number 2.0 for use in commercial fishing".

Delete the rates of duty under 9507.20.00 and add the following:

			MFN Rate
9507.20	-Fish-hooks, whether or not snelled		
9507.20.10.00	---Of a size not less than number 2.0, for use in commercial fishing	No.	Free
9507.20.90.00	---Other	No.	10.2%

The proposed rate of 12.5% for 9506.99.90.82, "Archery equipment", involves a change for archery equipment made of wood classified under tariff item 50600-1, "Manufactures of wood, n.o.p. other than the following ..." dutiable at 9.2 p.c. MFN. The Board recommends the addition of the following tariff lines.

			MFN Rate
	---Archery equipment		
9506.99.51.00	----Of wood	-	9.2%
9506.99.59.00	----Other	-	12.5%

Imports of "crayons of chalk ..." under tariff item 65510-1 at 11.3 p.c. MFN, would upon conversion, be classified under subheading No. 9504.20 at 15%. The Board recommends that the current MFN rate be restored in the following manner:

Delete the rates of duty under 9504.20.00 and add the following:

			MFN Rate
9504.20	-Articles and accessories for billiards		
9504.20.10.00	---Chalk	No.	11.3%
9504.20.20.00	---Tables	No.	17%(1)
9504.20.90.	---Other		15%
10	-----Cues	-	
20	-----Balls	-	
90	-----Other	-	

The Board's review of Chapter 95 also discloses one instance of a difference between the rates as received in the draft Schedule and those recalculated by the Board. This appears to tariff line 9506.21.00 ("Sailboards") which has a proposed rate of 15% whereas current imports under tariff item 44003-1, carry a rate of 15.9 p.c. MFN. A restoration to 15.9% is recommended.

---

(1) Rate changed from 15 p.c. to 17 p.c. as a result of the implementation of Reference 159.

New tariff lines are also recommended under heading No. 95.01 and subheading No. 9505.30 at MFN rates of 12.7%, for dolls' carriages as well as construction sets/constructional toys of materials other than metal. Both these changes result from the implementation of Reference 159 and reflect the new rate for present tariff item 62410-1:

Delete the rates of duty under 9501.00.00 and add the following:

			MFN Rate
95.01	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.		
9501.00.10.00	---Dolls' carriages	No.	12.7%
9501.00.90.	---Other		12.5%
10	-----Tricycles	No.	
20	-----Pedal cars	No.	
30	-----Wagons	No.	
80	-----Other wheeled toys	No.	
	-----Parts and accessories		
91	------For tricycles	No.	
99	------Other	No.	

Delete the rates of duty under 9503.30.00 and add the following:

			MFN Rate
9503.30	-Other construction sets and constructional toys		
9503.30.10.00	---Of metal	-	11.3%
9503.30.90.	---Of other materials		12.7%
10	-----Of wood	-	
20	-----Of plastics	-	
80	-----Of other materials	-	
90	-----Parts and accessories	-	

Reference 159 would also affect the MFN rates for the tariff lines listed below in the manner indicated.

HS Item	Proposed MFN Rate	Revised MFN Rate
9502.91.90.00	12.5%	12.7%
9502.99.00	12.5%	12.7%
9503.20.90.00	12.5%	12.7%
9503.49.00	12.5%	12.7%
9503.50.00	12.5%	12.7%
9503.70.00	12.5%	12.7%
9503.80.00	12.5%	12.7%
9503.90.00	12.5%	12.7%
9505.90.00	12.5%	12.7%
9506.11.00	11.3%	11.4%
9506.29.00	11.3%	11.4%
9506.70.10	22.5%	22.8%

The Board recommends that the draft Schedule be amended accordingly.

The nomenclature changes recommended by the Board are listed in Table 95.1.

Table 95.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
9503.10.90.19	------Other than battery powered . . . . Autres qu'à piles	3
9503.20.10.00	---Of self-propelled vehicles designed to be powered by combustion engines having a displacement not exceeding 25 cc, and parts and accessories therefor; parts and accessories for static model assembly kits . . . . De véhicules autopropulsés destinés à être actionnés par moteurs à combustion ayant une cylindrée n'excédant pas 25 cc, et leurs parties et accessoires; parties et accessoires de modèles fixés et nécessaires d'assemblage	2
9503.20.90.00	---Other reduced-size ("scale") model assembly kits . . . . Autres modèles réduits à assembler	3
9503.41.00.90	-----Other stuffed toys . . . . Autres jouets rembourrés	3
9503.49.00.80	-----Other than battery powered . . . . Autres qu'à piles	3
9503.50.00.80	-----Other than battery powered . . . . Autres qu'à piles	3
9503.70.00.10	-----Assortiments de trains mécaniques	2
9503.70.00.20	-----Assortiments de pistes de courses, électriques	2
9503.70.00.30	-----Assortiments de véhicules	2
9503.90.00.50	-----Cut-out books, other than those of heading No. 49.03 . . . . Cahiers de découpage, autres que ceux de la position n° 49.03	4

TABLE 95.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9503.90.00.80	------Other toys and models . . . . Autres jouets et modèles	3
9504.90.90	Renumber 9504.90.20. ---Non-electronic games . . . . Jeux non électroniques	3
9504.90.90.10	Renumber 9504.90.20.10 -----Matériel de jeux de quilles	3
9504.90.90.11	Renumber 9504.90.20.11	3
9504.90.90.12	Renumber 9504.90.20.12	3
9504.90.90.13	Renumber 9504.90.20.13	3
9504.90.90.19	Renumber 9504.90.20.19 ------Other bowling alley equipment . . . . . . Autre matériel de jeux de quilles	3
9504.90.90.20	Renumber 9504.90.20.20	3
9504.90.90.21	Renumber 9504.90.20.21	3
9504.90.90.22	Renumber 9504.90.20.22	4
9504.90.90.23	Delete this class	2
9504.90.90.29	Renumber 9504.90.20.29 -------Other game tables or boards . . . . Autres tables de jeux	3
9504.90.90.90	Renumber 9504.90.20.90 -----Other articles for funfair, table or parlour games . . . . Autres articles pour jeux de société	3
9504.90.90.91	Renumber 9504.90.20.91	3
9504.90.90.92	Renumber 9504.90.20.92	3
9504.90.90.99	Renumber 9504.90.20.99	3
9506.11.00.90	-----Other skis (for example, slalom or jumping) . . . . Autres skis (de slalom ou de saut, par exemple)	3
9506.19.00.90	-----Other snow-ski equipment . . . . Autre matériel pour la pratique du ski de neige	3

TABLE 95.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9506.29.00.10	-----Skis nautiques	2
9506.29.00.90	-----Other water-sport equipment Autre matériel pour la pratique des sports nautiques	3
9506.31.00.20	-----Assortiments de bâtons de golf	2
9506.32.00.10	-----Creuses, du type utilisé pour la pratique	2
9506.32.00.90	-----Other golf balls Autres balles de golf	3
9506.39.10.90	-----Other, of steel or graphite Autres, d'acier ou de graphite	3
9506.39.20.00	---Manches de bois; spatules de bâtons, en bois	2
9506.39.30.00	---Forged heads, of iron or steel, not ground nor polished nor plated nor otherwise finished Parties inférieures forgées, en fonte, fer ou acier, non meulées ni polies ni plaquées ni autrement finies	2
9506.39.90	---Other golf equipment Autre matériel pour le golf	3
9506.39.90.10	-----Poignée de bâton	4
9506.59.00.90	-----Other rackets Autres raquettes	3
9506.62.00.40	-----Foot-ball, y compris de rugby	2
9506.62.00.90	-----Other inflatable balls Autres ballons et balles, gonflables	3
9506.69.00.90	-----Other balls Autres ballons et balles	3
9506.70.10	---Patins à glace ou à roulettes fixés sur des chaussures	2
9506.70.20	---Ice or roller skates not attached to boots; parts and accessories Patins à glace ou à roulettes non fixés sur des chaussures; parties et accessoires	2

TABLE 95.1 (CONT.)

HS Code	Description of Goods	Reason for Change
9506.99.10.00	---Pierres pour le curling; pigeons d'argile des types utilisés dans le tir aux pigeons	2
9506.99.40	---Matériel motorisé du type utilisé pour le développement des capacités athlétiques . . .	2
9506.99.40.10	-----Pour le base-ball ou la balle-molle	2
9506.99.90.10	Renumber 9506.99.99.10	6
9506.99.90.11	Renumber 9506.99.99.12 ------Finis	2&6
9506.99.90.12	Renumber 9506.99.99.11 ------Non finis	2&6
9506.99.90.20	Renumber 9506.99.99.20	6
9506.99.90.21	Renumber 9506.99.99.21	6
9506.99.90.22	Renumber 9506.99.99.22	6
9506.99.90.30	Renumber 9506.99.99.30	6
9506.99.90.40	Renumber 9506.99.99.40	6
9506.99.90.41	Renumber 9506.99.99.41	6
9506.99.90.42	Renumber 9506.99.99.42	6
9506.99.90.50	Renumber 9506.99.99.50	6
9506.99.90.60	Renumber 9506.99.99.60	6
9506.99.90.70	Renumber 9506.99.99.70	6
9506.99.90.80	Renumber 9506.99.99.80 -----Other articles and equipment . . . . Autres articles et matériel	3&6
9506.99.90.81	Renumber 9506.99.99.81	6
9506.99.90.82	Renumber 9506.99.99.82	6
9506.99.90.89	Renumber 9506.99.99.89	6
9506.99.90.90	Renumber 9506.99.99.90	6
9506.99.90.91	Renumber 9506.99.99.91	6

TABLE 95.1 (CONCL.)

HS Code	Description of Goods	Reason for Change
9506.99.90.92	Renumber 9506.99.99.92 ------For playground articles and equipment . . Pour articles et matériel de terrain de jeux	2&6
9506.99.90.99	Renumber 9506.99.99.99	6
9508.00.90.00	---Other fairground amusements; travelling circuses and travelling theaters . . . . . . Autres attractions foraines; cirques et théâtres ambulants	3

LEGAL NOTES RECOMMENDED BY THE BOARD

Chapter 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Legal Notes.

1. This Chapter does not cover:

   (a) Christmas tree candles (heading No. 34.06);

   (b) Fireworks or other pyrotechnic articles of heading No. 36.04;

   (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 42.06 or Section XI;

   (d) Sports bags or other containers of heading No. 42.02, 43.03 or 43.04;

   (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

   (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

   (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

   (h) Walking sticks, whips, riding-crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);

   (ij) Unmounted glass eyes for dolls or other toys, of heading No. 70.18;

   (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (l) Bells, gongs, or the like of heading No. 83.06;

   (m) Electric motors (heading No. 85.01), electric transformers (heading No. 85.04) of radio remote control apparatus (heading No. 85.26);

   (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

   (o) Children's bicycles (heading No. 87.12);

   (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

   (q) Spectacles, goggles or the like, for sports or outdoor games (heading No. 90.04);

   (r) Decoy calls or whistles (heading No. 92.08);

   (s) Arms or other articles of Chapter 93;

   (t) Electric garlands of all kinds (heading No. 94.05); or

   (u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal consitute only minor consituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classifed with those articles.

TABLE 95.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
95.01	**Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.**						
9501.00.10.00	---Dolls' carriages	No.	10.2%	12.7%	40%	8%	*
9501.00.90.	---Other		12.5%	12.5%	35%	8%	*
10	-----Tricycles	No.					*
20	-----Pedal cars	No.					*
30	-----Wagons	No.					*
80	-----Other wheeled toys	No.					*
	-----Parts and accessories						*
91	------For tricycles	-					*
99	------Other	-					*
95.02	**Dolls representing only human beings.**						
9502.10.00.00	-Dolls, whether or not dressed	-	10%	15%	40%	10%	
	-Parts and accessories						
9502.91.00.00	--Garments and accessories therefor, footwear and headgear	-	10.2%	12.7%	40%	8%	*
9502.99.00.	--Other		10.2%	12.7%	40%	8%	*
10	-----Parts	-					
20	-----Accessories	-					
95.03	**Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**						
9503.10	-Electric trains, including tracks, signals and other accessories therefor						
9503.10.10.	---Reduced size ("scale") model assembly kits and parts thereof		Free	Free	40%	Free	
10	------Trains	-					
90	------Parts and accessories	-					
9503.10.90.	---Other		5%	11.3%	40%	5%	
	-----Trains						
11	------Battery powered	-					
19	------Other than battery powered	-					*
90	-----Parts and accessories	-					

TABLE 95.2: CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 95-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9503.20	-Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10						
9503.20.10.00	---Of self-propelled vehicles designed to be powered by combustion engines having a displacement not exceeding 25 cc, and parts and accessories therefor; parts and accessories for static model assembly kits	-	Free	Free	40%	Free	*
9503.20.90.00	---Other reduced-size ("scale") model assembly kits	-	10.2%	12.7%	40%	8%	*
9503.30	-Other construction sets and constructional toys						*
9503.30.10.00	---Of metal	-	Free	11.3%	40%	Free	*
9503.30.90.	---Of other materials		10.2%	12.7%	40%	8%	*
10	-----Of wood	-					*
20	-----Of plastics	-					*
80	-----Of other materials	-					*
90	-----Parts and accessories	-					*
	-Toys representing animals or non-human creatures						
9503.41.00.	--Stuffed		10%	15%	40%	10%	
10	-----Plush-covered	-					
90	-----Other stuffed toys	-					*
9503.49.00.	--Other		10.2%	12.7%	40%	8%	*
10	-----Battery powered	-					
80	-----Other than battery powered	-					*
90	-----Parts and accessories	-					
9503.50.00.	-Toy musical instruments and apparatus . . .		10.2%	12.7%	40%	8%	*
10	-----Battery powered	-					
80	-----Other than battery powered	-					*
90	-----Parts and accessories	-					
9503.60.00.00	-Puzzles	-	11.2%	11.2%	35%	7.5%	
9503.70.00.	-Other toys, put up in sets or outfits . . .		10.2%	12.7%	40%	8%	*
10	-----Mechanical train sets	-					
20	-----Road race sets, electrically powered .	-					
30	-----Vehicle sets	-					
80	-----Other	-					
90	-----Parts and accessories	-					

TABLE 95.2: CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 95-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9503.80.00.	-Other toys and models, incorporating a motor		10.2%	12.7%	40%	8%	*
	-----Vehicles						
11	------Battery powered	-					
19	------Other	-					
80	-----Other	-					
90	-----Parts and accessories	-					
9503.90.00.	-Other	-	10.2%	12.7%	40%	8%	*
10	-----Playballs; balloons	-					
20	-----Guns	-					
30	-----Banks	-					
40	-----Typewriters	-					
50	-----Cut-out books, other than those of heading No. 49.03	-					*
60	-----Push-pull toys, including vehicles without motors	-					
80	-----Other toys and models	-					*
90	-----Parts and accessories	-					
95.04	**Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.**						
9504.10.00.00	-Video games of a kind used with a television receiver	-	Free	3.9%	25%	Free	
9504.20	-Articles and accessories for billiards						*
9504.20.10.00	---Chalk	No.	10%	11.3%	35%	7.5%	*
9504.20.20.00	---Tables	No.	17%	17%	35%	11%	*
9504.20.90.	---Other		15%	15%	35%	10%	*
10	-----Cues	-					*
20	-----Balls	-					*
90	-----Other	-					*
9504.30.00.	-Other games, coin- or disc-operated, other than bowling alley equipment		Free	Free	35%	Free	
10	-----Games	No.					
90	-----Parts and accessories	-					
9504.40.00.	-Playing cards		3.6¢/p	3.6¢/p	8¢/p	2.4¢/p	
10	-----In packs of individual cards	p					
90	-----Other	p					
9504.90	-Other						
9504.90.10.00	---Electronic games	-	Free	3.9%	25%	Free	

TABLE 95.2: CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 95-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9504.90.20.	---Non-electronic games		13%	13%	35%	8.5%	*
	-----Bowling alley equipment						*
11	------Bowling balls	doz.					*
12	------Bowling pins	-					*
13	------Pin setting machines	-					*
19	------Other bowling alley equipment	-					*
	-----Bagatelle and other game tables or boards						*
21	------Chess sets	-					*
22	------Dartboards	-					*
29	------Other game tables or boards	-					*
	-----Other articles for funfair, table or parlour games						*
91	------Poker chips	-					*
92	------Bingo equipment	-					*
99	------Other	-					*
95.05	**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**						
9505.10.00.	-Articles for Christmas festivities		10.2%	10.2%	30%	6.5%	
10	-----Artificial Christmas trees	-					
90	-----Other	-					
9505.90	-Other						*
	---Novelty hats						*
9505.90.11.00	----Of textile materials	-	18%	20%	45%	13%	*
9505.90.19.00	----Of other materials	-	10.2%	10.2%	35%	6.5%	*
9505.90.90.00	---Other	-	10.2%	12.7%	40%	8%	*
95.06	**Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.**						
	-Snow-skis and other snow-ski equipment						
9506.11.00.	--Skis		11.4%	11.4%	35%	7.5%	*
10	-----Downhill	pair					
20	-----Cross country	pair					
90	-----Other skis (for example, slalom or jumping)	pair					*
9506.12.00.00	--Ski-fastenings (ski-bindings)	-	11.3%	11.3%	35%	7.5%	

TABLE 95.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 95-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9506.19.00.	--Other		11.3%	11.3%	35%	7.5%	
10	-----Ski poles	-					
90	-----Other snow-ski equipment	-					*
	-Water-skis, surf-boards, sailboards and other water-sport equipment						
9506.21.00.00	--Sailboards	-	15.9%	15.9%	25%	10.5%	*
9506.29.00.	--Other		11.4%	11.4%	35%	7.5%	*
10	-----Water-skis	-					*
20	-----Fins	-					
90	-----Other water-sport equipment	-					*
	-Golf clubs and other golf equipment						
9506.31.00.	--Clubs, complete		11.3%	11.3%	35%	7.5%	
10	-----Individual golf clubs	No.					
20	-----Sets of golf clubs	No.					
9506.32.00.	--Balls		11.3%	11.3%	35%	7.5%	
10	-----Hollow, of a kind used for practice	doz.					
90	-----Other golf balls	doz.					*
9506.39	--Other						
9506.39.10.	---Shafts of steel or graphite		Free	Free	35%	Free	
10	-----Of seamless steel, not plated	-					
90	-----Other, of steel or graphite	-					*
9506.39.20.00	---Shafts of wood; heads of woods	-	4%	4%	10%	2.5%	
9506.39.30.00	---Forged heads, of iron or steel, not ground nor polished nor plated nor otherwise finished	-	6.8%	6.8%	30%	4.5%	*
9506.39.90.	---Other golf equipment		11.3%	11.3%	35%	7.5%	*
10	-----Grips	-					
90	-----Other	-					
9506.40.00.	-Articles and equipment for table-tennis		11.3%	11.3%	35%	7.5%	
10	-----Balls	doz.					
20	-----Paddles (bats)	No.					
90	-----Other	-					
	-Tennis, badminton or similar rackets, whether or not strung						
9506.51.00.00	--Lawn-tennis rackets, whether or not strung	-	11.3%	11.3%	35%	7.5%	
9506.59.00.	--Other		11.3%	11.3%	35%	7.5%	
10	-----Badminton rackets	-					
90	-----Other rackets	-					*
	-Balls, other than golf balls and table-tennis balls						
9506.61.00.00	--Lawn-tennis balls	doz.	11.3%	11.3%	35%	7.5%	

TABLE 95.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9506.62.00.	--Inflatable		11.3%	11.3%	35%	7.5%	
10	-----Basketball	doz.					
20	-----Volleyball	doz.					
30	-----Soccer	doz.					
40	-----Football, including rugby	doz.					
90	-----Other inflatable balls	doz.					*
9506.69.00.	--Other		11.3%	11.3%	35%	7.5%	
10	-----Baseball and softball	doz.					
90	-----Other balls	doz.					*
9506.70	-Ice skates and roller skates, including skating boots with skates attached						
9506.70.10.	---Ice or roller skates attached to boots .		18%	22.8%	40%	-	*
10	-----Ice skates	pair					
20	-----Roller skates	pair					
9506.70.20.	---Ice or roller skates not attached to boots; parts and accessories		8.5%	8.5%	30%	5.5%	*
10	-----Ice skates	pair					
20	-----Roller skates	pair					
90	-----Parts and accessories	-					
	-Other						
9506.91	--Gymnasium or athletic articles and equipment						*
9506.91.10.00	---Of leather	No.	12.5%	12.5%	35%	8%	*
9506.91.20.00	---Ropes	No.	17.5%	20%	25%	-	*
9506.91.90.	---Other		10%	10%	35%	6.5%	*
10	-----Exercycles	No.					*
20	-----Trampolines	No.					*
30	-----Rowing machines	No.					*
90	-----Other	-					*
9506.99	--Other						
9506.99.10.00	---Curling stones; clay pigeons of a kind used in trapshooting	-	Free	5.5%	10%	Free	
9506.99.20.00	---Hockey sticks	doz.	4%	4%	25%	2.5%	
9506.99.30.00	---Ice axes designed for climbing and mountaineering	-	Free	Free	35%	Free	
9506.99.40.	---Power-operated equipment of a kind used in the development of athletic skills . .		2.5%	9.2%	35%	2.5%	
10	-----For baseball or softball	-					
90	-----Other	-					
	---Archery equipment						*
9506.99.51.00	----Of wood	-	9.2%	9.2%	25%	8%	*
9506.99.59.00	----Other	-	12.5%	12.5%	35%	8%	*
	---Other articles and equipment for gymnastics, athletics, other sports or outdoor games; swimming or paddling pools						*
9506.99.91.00	----Shinguards and elbow or shoulder pads (excluding football shoulder pads); waist, thigh or hip-protecting girdles .	-	20%	25%	50%	-	*

TABLE 95.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9506.99.92.00	----Football shoulder pads	-	Free	Free	30%	Free	*
9506.99.99.	----Other		12.5%	12.5%	35%	8%	*
	-----Bats for baseball or softball						*
11	------Unfinished	-					*
12	------Finished	No.					*
	-----Badminton and tennis nets						*
21	------Badminton nets	-					*
22	------Tennis nets	-					*
30	-----Badminton birds (shuttle cocks)	-					*
	-----Swimming or wading (paddling) pools, above ground						*
41	------Swimming pools	No.					*
42	------Wading (paddling) pools	No.					*
50	-----Swimming pools, in ground	-					*
60	-----Hockey pucks	No.					*
70	-----Croquet sets	-					*
	-----Other articles and equipment						*
81	------For cricket	-					*
82	------Of a kind used in playgrounds	-					*
89	------Other	-					*
	-----Parts and accessories						*
91	------For swimming or wading (paddling) pools	-					*
92	------For playground articles and equipment	-					*
99	------Other	-					*
95.07	**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites.**						
9507.10.00.	-Fishing rods		Free	10.2%	30%	Free	
10	-----Rods	No.					
	-----Parts and accessories						
91	------Blanks	No.					
99	------Other	No.					
9507.20	-Fish-hooks, whether or not snelled						*
9507.20.10.00	---Of a size not less than number 2.0, for use in commercial fishing	No.	Free	Free	Free	Free	*
9507.20.90.00	---Other	No.	Free	10.2%	30%	Free	*
9507.30.00.00	-Fishing reels	No.	Free	10.2%	30%	Free	

TABLE 95.2: (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 95-10

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9507.90	-Other						*
9507.90.10.00	---Fishing line for sportsmen, put up for retail sale	-	Free	10.8%	30%	Free	*
9507.90.90.	---Other		Free	10.2%	30%	Free	*
10	-----Fishing sinkers for sportsmen	-					*
20	-----Fishing nets for sportsmen	-					*
	-----Fishing tackle						*
31	------Complete articles	-					*
39	------Parts and accessories	-					*
40	-----Decoy "birds"	-					*
90	-----Other line fishing tackles, nets and hunting or shooting requisites	-					*
95.08	**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.**						
9508.00.10.	---Amusement riding devices and travelling menageries		Free	Free	20%	Free	
10	-----Carrousels	-					
20	-----Roller coasters	-					
80	-----Other	-					
90	-----Parts and accessories	-					
9508.00.90.00	---Other fairground amusements; travelling circuses and travelling theatres	-	2.5%	9.2%	35%	2.5%	*

CHAPTER 95

APPENDIX

Chapter 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover:

   (a) Christmas tree candles (heading No. 34.06);

   (b) Fireworks or other pyrotechnic articles of heading No. 36.04;

   (c) Yarns, monofilament, cords or gut and the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 42.06 or Section XI;

   (d) Sports bags or other containers of heading No. 42.02, 43.03 or 43.04;

   (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

   (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

   (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

   (h) Walking sticks, whips, riding-crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);

   (ij) Unmounted glass eyes for dolls or other toys, of heading No. 70.18;

   (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (l) Bells, gongs or the like of heading No. 83.06;

   (m) Electric motors (heading No. 85.01), electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);

   (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

   (o) Children's bicycles (heading No. 87.12);

   (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

   (q) Spectacles, goggles or the like, for sports or outdoor games (heading No. 90.04);

   (r) Decoy calls or whistles (heading No. 92.08);

   (s) Arms or other articles of Chapter 93;

   (t) Electric garlands of all kinds (heading No.94.05); or

   (u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
95.01							
9501.00.00		**Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.**		12.5%	12.5%	35%	8%
	10	-----*Tricycles*	No				
	20	-----*Pedal cars*	No				
	30	-----*Dolls' carriages*	No				
	40	-----*Wagons*	No				
	80	-----*Other wheeled toys*	No				
		-----*Parts and accessories:*					
	91	------*For tricycles*	-				
	99	------*Other*	-				
95.02		**Dolls representing only human beings.**					
9502.10.00	00	-Dolls, whether or not dressed	-	10%	15%	40%	10%
		-Parts and accessories:					
9502.91.00	00	--Garments and accessories therefor, footwear and headgear	-	10%	12.5%	40%	8%
9502.99.00		--Other		10%	12.5%	40%	8%
	10	-----*Parts*	-				
	20	-----*Accessories*	-				
95.03		**Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**					
9503.10		-Electric trains, including tracks, signals and other accessories therefor					
9503.10.10		---Reduced size ("scale") model assembly kits and parts thereof		Free	Free	40%	Free
	10	-----*Trains*	-				
	90	-----*Parts and accessories*	-				
9503.10.90		---Other		5%	11.3%	40%	5%
		-----*Trains:*					
	11	------*Battery powered*	-				
	19	------*Other*	-				
	90	-----*Parts and accessories*	-				
9503.20		-Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10					
9503.20.10	00	---Of self-propelled vehicles designed to be powered by combustion engines having a displacement of not more than 25cc and parts and accessories therefor; parts and accessories for static model assembly kits	-	Free	Free	40%	Free
9503.20.90	00	---Other	-	10%	12.5%	40%	8%
9503.30.00		-Other construction sets and constructional toys		10%	12.5%	40%	8%
	10	-----*Of wood*	-				
	20	-----*Of plastics*	-				
	30	-----*Of metal*	-				
	80	-----*Of other materials*	-				
	90	-----*Parts and accessories*	-				
		-Toys representing animals or non-human creatures:					
9503.41.00		--Stuffed		10%	15%	40%	10%
	10	-----*Plush-covered*	-				
	90	-----*Other*	-				

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9503.49.00		--Other		10%	12.5%	40%	8%
	10	-----*Battery powered*	-				
	80	-----*Other*	-				
	90	-----*Parts and accessories*	-				
9503.50.00		-Toy musical instruments and apparatus		10%	12.5%	40%	8%
	10	-----*Battery powered*	-				
	80	-----*Other*	-				
	90	-----*Parts and accessories*	-				
9503.60.00	00	-Puzzles	-	11.2%	11.2%	35%	7.5%
9503.70.00		-Other toys, put up in sets or outfits		10%	12.5%	40%	8%
	10	-----*Mechanical train sets*	-				
	20	-----*Road race sets, electrically powered*	-				
	30	-----*Vehicle sets*	-				
	80	-----*Other*	-				
	90	-----*Parts and accessories*	-				
9503.80.00		-Other toys and models, incorporating a motor		10%	12.5%	40%	8%
		-----*Vehicles:*	-				
	11	------*Battery powered*	-				
	19	------*Other*	-				
	80	-----*Other*	-				
	90	-----*Parts and accessories*	-				
9503.90.00		-Other		10%	12.5%	40%	8%
	10	-----*Playballs; balloons*	-				
	20	-----*Guns*	-				
	30	-----*Banks*	-				
	40	-----*Typewriters*	-				
	50	-----*Cut-out books*	-				
	60	-----*Push-pull toys including vehicles without motors*	-				
	70	-----*Handicraft and hobbycraft kits*	-				
	80	-----*Other*	-				
	90	-----*Parts and accessories*	-				
95.04		**Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.**					
9504.10.00	00	-Video games of a kind used with a television receiver	-	Free	3.9%	25%	Free
9504.20.00		-Articles and accessories for billiards		15%	15%	35%	10%
	10	-----*Tables*	No				
	20	-----*Cues*	-				
	30	-----*Balls*	-				
	90	-----*Other*	-				
9504.30.00		-Other games, coin- or disc-operated, other than bowling alley equipment		Free	Free	35%	Free
	10	-----*Games*	No				
	90	-----*Parts and accessories*	-				
9504.40.00		-Playing cards		3.6¢/p	3.6¢/p	8¢/p	2.4¢/p
	10	-----*In packs of individual cards*	p				
	90	-----*Other*	p				
9504.90		-Other					
9504.90.10	00	---Electronic games	-	Free	3.9%	25%	Free
9504.90.90		---Other		13%	13%	35%	8.5%
		-----*Bowling alley equipment:*					
	11	------*Bowling balls*	Doz				
	12	------*Bowling pins*	-				
	13	------*Pin setting machines*	-				

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9504.90.90 cont'd	19	------*Other*	-				
		-----*Bagatelle and other game tables or boards:*					
	21	------*Chess sets*	-				
	22	------*Dartboards*	-				
	23	------*Game tables*	No				
	29	------*Other*	-				
		-----*Other:*					
	91	------*Poker chips*	-				
	92	------*Bingo equipment*	-				
	99	------*Other*	-				
95.05		**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**					
9505.10.00		-Articles for Christmas festivities		10.2%	10.2%	30%	6.5%
	10	-----*Artificial Christmas trees*	-				
	90	-----*Other*	-				
9505.90.00		-Other		11.9%	11.9%	40%	7.5%
	10	-----*Novelty hats and masks*	-				
	90	-----*Other*	-				
95.06		**Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.**					
		-Snow-skis and other snow-ski equipment:					
9506.11.00		--Skis		11.3%	11.3%	35%	7.5%
	10	-----*Downhill*	pair				
	20	-----*Cross country*	pair				
	90	-----*Other*	pair				
9506.12.00	00	--Ski-fastenings (ski-bindings)	-	11.3%	11.3%	35%	7.5%
9506.19.00		--Other		11.3%	11.3%	35%	7.5%
	10	-----*Ski poles*	-				
	90	-----*Other*	-				
		-Water-skis, surf-boards, sailboards and other water-sport equipment:					
9506.21.00	00	--Sailboards	-	15%	15%	25%	10%
9506.29.00		--Other		11.3%	11.3%	35%	7.5%
	10	-----*Water skis*	-				
	20	-----*Fins*	-				
	90	-----*Other*	-				
		-Golf clubs and other golf equipment:					
9506.31.00		--Clubs, complete		11.3%	11.3%	35%	7.5%
	10	-----*Individual golf clubs*	No				
	20	-----*Sets of golf clubs*	No				
9506.32.00		--Balls		11.3%	11.3%	35%	7.5%
	10	-----*Hollow, of a kind used for practice*	Doz				
	90	-----*Other*	Doz				
9506.39		--Other					
9506.39.10		---Shafts of steel or graphite		Free	Free	35%	Free
	10	-----*Of seamless steel, not plated*	-				
	90	-----*Other*	-				
9506.39.20	00	---Shafts of wood; heads of woods	-	4%	4%	10%	2.5%
9506.39.30	00	---Forged heads of iron or steel, not ground, polished, plated or otherwise finished	-	6.8%	6.8%	30%	4.5%
9506.39.90		---Other		11.3%	11.3%	35%	7.5%
	10	-----*Grips*	-				
	90	-----*Other*	-				

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9506.40.00		-Articles and equipment for table-tennis		11.3%	11.3%	35%	7.5%
	10	-----*Balls*	Doz				
	20	-----*Paddles (bats)*	No				
	90	-----*Other*	-				
		-Tennis, badminton or similar rackets, whether or not strung:					
9506.51.00	00	--Lawn-tennis rackets, whether or not strung	-	11.3%	11.3%	35%	7.5%
9506.59.00		--Other		11.3%	11.3%	35%	7.5%
	10	-----*Badminton rackets*	-				
	90	-----*Other*	-				
		-Balls, other than golf balls and table-tennis balls:					
9506.61.00	00	--Lawn-tennis balls	Doz	11.3%	11.3%	35%	7.5%
9506.62.00		--Inflatable		11.3%	11.3%	35%	7.5%
	10	-----*Basketball*	Doz				
	20	-----*Volleyball*	Doz				
	30	-----*Soccer*	Doz				
	40	-----*Football, including rugby*	Doz				
	90	-----*Other*	Doz				
9506.69.00		--Other		11.3%	11.3%	35%	7.5%
	10	-----*Baseball and softball*	Doz				
	90	-----*Other*	Doz				
9506.70		-Ice skates and roller skates, including skating boots with skates attached					
9506.70.10		---Ice or roller skates attached to boots		18%	22.5%	40%	-
	10	-----*Ice skates*	pair				
	20	-----*Roller skates*	pair				
9506.70.20		---Ice or roller skates not attached to boots		8.5%	8.5%	30%	5.5%
	10	-----*Ice skates*	pair				
	20	-----*Roller skates*	pair				
	90	-----*Parts and accessories*	-				
		-Other:					
9506.91.00		--Gymnasium or athletics articles and equipment		10%	10%	35%	6.5%
	10	-----*Exercycles*	No				
	20	-----*Trampolines*	No				
	30	-----*Rowing machines*	No				
	90	-----*Other*	-				
9506.99		--Other					
9506.99.10	00	---Curling stones; clay pigeons of a kind used in trapshooting	-	Free	5.5%	10%	Free
9506.99.20	00	---Hockey sticks	Doz	4%	4%	25%	2.5%
9506.99.30	00	---Ice axes designed for climbing and mountaineering	-	Free	Free	35%	Free
9506.99.40		---Power-operated equipment of a kind used in the development of athletic skills		2.5%	9.2%	35%	2.5%
	10	-----*For baseball or softball*	-				
	90	-----*Other*	-				
9506.99.90		---Other		12.5%	12.5%	35%	8%
		-----*Bats for baseball or softball:*					
	11	------*Finished*	No				
	12	------*Unfinished*	-				
		-----*Badminton and tennis nets:*					
	21	------*Badminton nets*	-				
	22	------*Tennis nets*	-				
	30	-----*Badminton birds (shuttle cocks)*	-				
		-----*Swimming or wading (paddling) pools, above ground:*					
	41	------*Swimming pools*	No				

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9506.99.90 cont'd	42	------*Wading (paddling) pools*	No				
	50	-----*Swimming pools, in ground*	-				
	60	-----*Hockey pucks*	No				
	70	-----*Croquet sets*	-				
		-----*Other equipment:*					
	81	------*For cricket*	-				
	82	------*For archery*	-				
	83	------*Of a kind used in playgrounds*	-				
	89	------*Other*	-				
		-----*Parts and accessories:*					
	91	------*For swimming or wading (paddling) pools*	-				
	92	------*For playground equipment*	-				
	99	------*Other*	-				
95.07		**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites.**					
9507.10.00		-Fishing rods		Free	10.2%	30%	Free
	10	-----*Rods*	No				
		-----*Parts and accessories:*					
	91	------*Blanks*	No				
	99	------*Other*	No				
9507.20.00		-Fish-hooks, whether or not snelled		Free	10.2%	30%	Free
	10	-----*Of a size less than number 2.0*	No				
	20	-----*Of a size not less than number 2.0*	No				
9507.30.00	00	-Fishing reels	No	Free	10.2%	30%	Free
9507.90.00		-Other		Free	10.2%	30%	Free
	10	-----*Fishing line for sportsmen, in retail packages*	-				
	20	-----*Fishing sinkers for sportsmen*	-				
	30	-----*Fishing nets for sportsmen*	-				
		-----*Fishing tackle:*					
	41	------*Complete articles*	-				
	49	------*Parts and accessories*	-				
	50	-----*Decoy "birds"*	-				
	90	-----*Other*	-				
95.08							
9508.00		**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.**					
9508.00.10		---Amusement riding devices and travelling menageries		Free	Free	20%	Free
	10	-----*Carrousels*	-				
	20	-----*Roller coasters*	-				
	80	-----*Other*	-				
	90	-----*Parts and accessories*	-				
9508.00.90	00	---Other	-	2.5%	9.2%	35%	2.5%

CHAPTER 96

Miscellaneous Manufactured Articles

A. Introduction

Proposed Chapter 96 incorporates, in whole or in part, 64 items of the Customs Tariff, as listed below:

* 1520-1	Honey-comb foundations, of wax
*23105-1	Gelatine capsules ... for ... medicinal ... preparations
24710-1	Artists' brushes; pastels ... artists' canvas ...
*31100-1	Slate pencils and school writing slates
*31105-1	Blackboards, solid, of slate or of paper composition
31400-1	Plumbago, ground, and manufactures of, n.o.p. ...
*31410-1	Pencil leads ... for the manufacture of pencils
32603-1	Demijohns or carboys ... of glass, n.o.p.
35200-1	Brass and copper nails ... n.o.p.
*35245-1	Parts for ... cigarette lighters
36200-1	Articles...wholly or in part of sterling...of gold or silver, n.o.p.
36210-1	Toilet articles of all kinds ... of sterling silver
36215-1	Nickel-plated ware, gilt or electro-plated ware, n.o.p.
36220-1	Cigar and cigarette lighters, n.o.p. ...
	Products of wire of iron or steel, namely:
40113-1	Wire rope and strand, n.o.p. ...
40956-1	Axles, belts, ... for use with ... agricultural machinery
	Electronic data processing machines and apparatus ...:
41417-1	Other than the following (see 41417-2)
41535-1	Carpet sweepers
41536-1	Parts for ... non-electric carpet sweepers
	Machines, n.o.p., and accessories, attachments ... parts ...:
42700-1	Other than the following (see 42700-2 to 42700-16)
42700-4	Control equipment and tools ... for metal working machines
	Machines and tools ... for internal combustion tractors ...:
42762-1	Hydraulic pumps ... road sweepers ... parts
43240-1	Aerosol valve assemblies and parts for use...in Canadian manufactures
43241-1	Valve mounting cups for ... manufacture of aerosol valves
	Manufactures, articles or wares of iron or steel ... n.o.p.:
44603-1	Other than the following (see 44603-2 to 44603-5)
44662-1	Metal ferrules for use in the manufacture of pencils
45100-1	Buckles, clasps, eyelets ... n.o.p.; parts ...
	Pins manufactured from wire of any metal:
45116-1	N.o.p.
45125-1	Papier mâché shoe buttons ... shoe lace wire fasteners
*45130-1	Slide, hookless, or zipper fasteners
*45130-2	Metal and plastic parts for slide, hookless or zipper fasteners
*45131-1	Air-tight and watertight slide fasteners ... for diving suits ...
*45300-1	Metal parts ... imported by manufacturers of covered buttons ...

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

45310-1	Stampings of metal, for covered buckles ...
51000-1	Churns, n.o.p., brooms, whisks ... rolling pins
	House, office, cabinet or store furniture ...:
51901-1	Other than the following
51902-1	In chief part by value of metal ... n.o.p.(1)
52305-1	Clothing ... articles ... wholly of cotton, n.o.p.
54305-1	Clothing ... articles ... wholly or in part of vegetable fibres ...
56300-1	Clothing ... articles ... wholly or in part of man-made fibres ...
*56315-1	Core reservoirs of cellulose acetate fibres ... for markers
59600-1	Specified goods ... for the manufacture or repair of pianos
61800-1	Rubber cement ... gutta percha, n.o.p.
*61805-1	Comb blanks of hard rubber...for manufacture of hard rubber combs...
62400-1	Bead ornaments, ... statuettes of any material, n.o.p.
62400-2	Ornaments of amber
*64900-1	Shoe buttons, n.o.p.
*65005-1	Button blanks of animal shell, in the rough
65100-1	Buttons of all kinds, covered or not ... collar buttons
*65105-1	Buttons ... of vegetable ivory
*65200-1	Toilet or dressing combs, n.o.p. ...
65300-1	Brushes of all kinds, n.o.p.
65500-1	Pens, n.o.p., penholders and rulers, of all kinds
*65505-1	Lead pencils and crayons, n.o.p.
65510-1	Crayons of chalk ... coloured or not
*65515-1	Pen nibs of steel
*65605-1	Tobacco pipes of all kinds
*65605-2	Meerschaum pipes, not including those composed in part of briar wood
*65610-1	Cigar and cigarette holders
*65700-1	Mouthpieces in the rough ... parts ... for tobacco pipes
71100-1	All goods not enumerated in the schedule ...
*71100-10	Ivory carvings
	Condensation, polycondensation and polyaddition products ...:
	Plates, sheets, film, sheeting, strip ...:
93901-81	Other than the following (see 93901-82 to 93901-84)
	Articles of materials ... 93901 to 93906 inclusive, n.o.p.:
93907-1	Other than the following (see 93907-2 to 93907-10)

B. The Board's Analysis and Recommendations

Two briefs raised issues concerning Chapter 96 - the Canadian Business Equipment Manufacturers Association (CBEMA) and the Canadian Textiles Institute (CTI).

CBEMA was concerned about the proposed higher duty on "ribbons for electronic data processing machines", currently imported under tariff item 41417-1, "electronic data processing machines and apparatus; accessories ..." at an MFN rate of 3.9 p.c. These ribbons are classified under heading No. 96.12 at the proposed rate of 13.5%. In order to maintain the current rate

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) As a result of the Budget of November 8, 1985, former tariff item 51902-1 was renumbered as 51901-5.

of duty of 3.9 p.c. CBEMA requested the creation of a subheading under heading No. 96.12 for ribbons used in conjunction with electronic data processing or word processing machines. Since tariff item 41417-1 has been included in the Supplementary Annex, with its current wording and rate of duty, no further action is recommended.

The Canadian Textiles Institute was concerned with changes in rates of duties for mops, slide fasteners and parts, typewriter ribbons, and powder-puffs and pads.

Mops of textile materials currently enter Canada under tariff items 52305-1 (articles wholly of cotton) and 56300-1 (articles ... of man-made fibres) at MFN rates of 22.5 p.c. and 25 p.c. respectively. These products are concorded against tariff line 9603.90.40 at the proposed rate of 22.5% MFN, based on a trade majority.

The CTI was concerned about the loss of protection for mops made from man-made fibres classified under 56300-1. The Institute requested a breakout under tariff line 9603.90.40, for mops made of man-made fibres, with a rate of 25%.

Although in the 1980-82 period, imports of mops of man-made fibres were insignificant, their imports in the subsequent years, 1983 and 1984, increased substantially. The Board therefore accepts the CTI's proposal and recommends the breakout under heading No. 96.03 which is shown below. The term "textile materials" is employed for better alignment with the heading text:

			MFN Rate
Delete the rates of duty under 9603.90.40.00 and add the following:			
	---Mops of textile materials		
9603.90.41.00	----Of man-made textile materials	doz.	25%
9603.90.49.00	----Other	doz.	22.5%

Slide fasteners are currently classified under two tariff items, 45130-1 - "Slide, hookless, or zipper fasteners" at 17.5 p.c. MFN, and 45131-1 - "Air-tight and watertight slide fasteners ..." at MFN Free. Tariff item 45131-1 is a temporary end use item, scheduled to expire on June 30, 1987. These products are concorded against tariff line 9607.11.00 at the proposed rate of 17.5% currently applied to 45130-1. The CTI requested a separate tariff line under subheading No. 9607.11 to restore Free entry for the slide fasteners covered by the temporary item.

In view of the significant differential between the rate applicable to temporary tariff item 45131-1 and the proposed rate for tariff line 9607.11.00, the Board draws to the Minister's attention the need for continued duty free treatment of these goods even though temporary provisions are outside the Board's mandate.

Parts of slide fasteners are currently imported into Canada under four tariff items, i.e.: 45130-2 - "Metal and plastic parts for slide, hookless or zipper fasteners", 52305-1 - "Clothing, wearing apparel and other articles ... wholly of cotton ..."; 54305-1 - "Clothing, wearing apparel and articles ... wholly or in part of vegetable fibres ..." and 56300-1 - "Clothing, wearing apparel and articles ... of man-made fibres ...". These items are in whole or in part, allocated to tariff line 9607.20.00 at the proposed rate of 17.5% MFN, the current rate for 45130-2.

The CTI was concerned about the loss of protection for parts classified under tariff items 52305-1, 54305-1 and 56300-1, and requested a breakout from subheading No. 9607.20 to restore rates applicable to these items. In order to restore those rates, which range from 22.5 p.c. to 25 p.c, the Board recommends the following:

Delete the rates of duty under 9607.20.00.00 and add the following:

		MFN Rate
9607.20	-Parts	
9607.20.10.00	---Of man-made or glass fibres, not containing wool or hair . . . . -	25%
9607.20.80.00	---Of other textile materials . . . . -	22.5%
9607.20.90.00	---Of other materials . . . . -	17.5%

Typewriter ribbons are in part currently classified under tariff items 41417-1 - "Electronic data processing machines and apparatus, attachments, accessories and parts ..." at 3.9 p.c. MFN; and, in part under 56300-1 - "Clothing ... articles ... wholly or partially of man-made fibres ..." at 25 p.c. MFN.

These tariff items are in part concorded to tariff line 9612.10.00 at the proposed rate of 13.5% MFN, the trade-weighted average. The CTI is concerned about the loss of protection for those ribbons currently classified under tariff item 56300-1. The Board's analysis of imports of typewriter ribbons for the years 1980-82 and subsequent years, supports the Association's concern and, therefore, the Board recommends a breakout under subheading No. 9612.10 as shown below:

Delete the rates of duty under 9612.10.00.00 and add the following:

		MFN Rate
9612.10	-Ribbons	
9612.10.10.00	---Of man-made fibres . . . . -	25%
9612.10.90.00	---Other . . . . -	13.6%(1)

---

(1) Revised from 13.5% to 13.6% pursuant to Reference 159.

Powder-puffs and pads for cosmetics or toilet preparations of tariff line 9616.20.00 are currently imported under each of the following tariff items: 54305-1 "Clothing ... articles ... wholly or in part of vegetable fibres ..." at 22.5 p.c. MFN; 56300-1 "Clothing ... articles ... wholly or partially of man-made fibres ..." at 25 p.c. MFN, and 61800-1 "Rubber cement and all manufactures of rubber ...", 10.2 p.c. MFN. The Board agrees with the CTI's contention that the concordance of current tariff item 61800-1 with tariff line 9616.20.00 is in error, as such goods would fall under Chapter 40.

As the proposed rate for tariff line 9616.20.00 is 22.5% MFN the CTI was concerned about the loss of protection for powder-puffs and pads, currently classified under 56300-1 at 25 p.c. MFN. The Institute requested a breakout for man-made fibre powder-puffs and pads reflecting the higher rate applicable to 56300-1. The Board accepts the Institute's request and recommends the following breakdown of subheading No. 9616.20.

Delete the rates of duty under 9616.20.00.00 and add the following:

			MFN Rate
9616.20	-Powder-puffs and pads for the application of cosmetics or toilet preparations		
9616.20.10.00	---Of man-made fibres	-	25%
9616.20.90.00	---Other	-	22.5%

The Board's analysis of Chapter 96 revealed one instance where the criteria for restoring the current rate of duty were met. It concerns cigar and cigarette lighters. These products, currently entering under tariff item 36220-1 are concorded to three tariff lines, namely: 9613.20.00, 9613.30.00 and 9613.80.00. While the current rate of 15% has been maintained for tariff line 9613.30.00, the proposed rate for tariff lines 9613.20.00 and 9613.80.00 is only 11.6% MFN. This latter rate is based on a trade-weighted average calculation. The Board makes the following recommendation to restore the MFN rate of 15% under tariff lines 9613.20.00 and 9613.80.00.

Delete the rates of duty under 9613.20.00.00 and 9613.80.00.00 and add the following:

			MFN Rate
9613.20.00.00	-Pocket lighters, gas fuelled, refillable . .	No.	15%
9613.80.00.00	-Other lighters	No.	15%

The implementation of the Board's recommendations under Reference 159, has led to changes in the MFN rates for several present tariff items concorded with Chapter 96, have been revised. The minor rate changes discussed below are therefore incorporated into the recommended Schedule.

First, pursuant to the rate revision for tariff item 35200-1 covering "manufactures of brass or copper", the MFN rate for tariff line 9608.99.00 which is based on a trade-weighted average, should be adjusted from 10.9% to 11%. This will reflect the minor rate increase, from 10.2 p.c. to 10.3 p.c., implemented for tariff item 35200-1.

Second, respecting tariff item 65100-1 "buttons of all kinds ...", recent extract item 65101-1 was introduced for buttons "of polyester, acrylic or casein resins" with a duty of 12.6 p.c. plus 5 cts. per gross. At the same time, the MFN rate for other buttons has been slightly increased under new item 65102-1 "buttons ... n.o.p." as the ad valorem rate has been adjusted from 12.6 p.c. to 12.7 p.c. To carry forward these recent changes the break-out below is recommended for heading No. 96.06.

			MFN Rate
Delete the rates of duty under 9606.21.00.00 and add the following:			
9606.21	—Of plastics, not covered with textile material		
9606.21.10.00	---Of polyester, acrylic or casein resins . .	gross	12.6% and 5¢/gr
9606.21.90.00	---Other	gross	12.7% and 5¢/gr

Finally, the MFN rate for tariff item 93907-1, which pertains to "articles of plastic materials", has also been revised upwards, from 13.5 p.c. to 13.6 p.c. In addition to the change already noted for tariff line 9612.10.00, the following rate changes are also required to incorporate this adjustment into the draft Schedule:

Tariff Line	MFN Rate Revision
9612.20.00.00	From 13.5% to 13.6%
9615.90.00.00	From 13.5% to 13.6%
9616.10.00.00	From 13.5% to 13.6%
9617.00.00	From 11.5% to 11.6%

The Board notes that certain of the rates given in the draft Schedule for Chapter 96 are trade-weighted rates and that they should be amended to reflect the correct average rate as based on concordance data which has been up-dated. The Board recommends that for tariff line 9603.30.00 the MFN rate be revised from 10.7% to 10.8%, and for tariff line 9606.30.00 the MFN rate be revised from 11.5% to 11.6%.

The Board's recommended nomenclature changes are incorporated in Table 96.1.

Table 96.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
9603.10.20.00	---Balayettes	2
9603.29.00.90	-----Other toilet brushes Autres brosses et pinceaux pour la toilette	3
9603.50.20.00	---Road or lawn sweeping type brushes and rotary brushes of a diameter not exceeding 1.5 m, for use with the tractors of subheading No. 8701.10, 8701.30 or 8701.90 Brosses pour le balayage des chemins ou des gazons et brosses rotatives d'un diamètre n'excédant pas 1,5 m, devant être utilisées avec les tracteurs de la sous-position n° 8701.10, 8701.30 ou 8701.90	2&4
9603.50.90	---Other brushes constituting parts of machines, appliances or vehicles Autres brosses constituant des parties de machines, d'appareils ou de véhicules	3
9603.50.90.10	-----For floor scrubbers or polishers Pour balayeuses ou polisseuses à plancher	2
9603.90.10.00	---Balais, autres que ceux du n° 9603.90.20	2
9605.00.00.10	-----Pour la toilette des personnes	1
9609.10.00.20	-----With other coloured lead A mine d'autre couleur	2
9614.20.10.00	---Meerschaum pipes, excluding those composed in part of briar wood Pipes en écume de mer, à l'exclusion de celles composées partiellement de bruyère	2
9614.20.90	---Other pipes and pipe bowls Autres pipes et têtes de pipes	3
9614.20.90.19	------Other pipes Autres pipes	3

TABLE 96.1 (CONCL.)

HS Code	Description of Goods	Reason for Change
9615.11.00.10	-----Peignes à coiffer et peignes de coiffure .	1&2
9615.11.00.20	-----Barrettes et articles similaires	1&2
9615.19.00.10	-----Peignes à coiffer et peignes de coiffure .	1&2
9615.19.00.20	-----Barrettes et articles similaires	1&2

LEGAL NOTES RECOMMENDED BY THE BOARD

Chapter 96

MISCELLANEOUS MANUFACTURED ARTICLES

Legal Notes.

1. This Chapter does not cover:

   (a) Pencils for cosmetic or toilet uses (Chapter 33);

   (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

   (c) Imitation jewellery (heading No. 71.17);

   (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;

   (f) Articles of Chapter 90 (for example, spectacle frames (heading No. 90.03), mathematical drawing pens (heading No. 90.17), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading No. 90.18));

   (g) Articles of Chapter 91 (for example, clock or watch cases);

   (h) Musical instruments or parts or accessories thereof (Chapter 92);

   (ij) Articles of Chapter 93 (arms and parts thereof);

   (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

   (l) Articles of Chapter 95 (toys, games, sports requisites); or

   (m) Works of art, collector's pieces or antiques (Chapter 97).

2. In heading No. 96.02 the expression "vegetable or mineral carving material" means:

   (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

   (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading No. 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than heading Nos. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearl, or precious or semi-precious stones (natural, synthetic or reconstructed). However, heading Nos. 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

TABLE 96.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
96.01	**Worked ivory, bone, tortoise-shell, horn antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**					
9601.10.00.00	-Worked ivory and articles of ivory	-	Free	Free	25%	Free
9601.90.00.00	-Other	-	10.2%	10.2%	30%	6.5%
96.02	**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 35.03) and articles of unhardened gelatin.**					
9602.00.10.00	---Gelatin capsules for pharmaceutical products; artificial honeycombs	-	Free	Free	7.5%	Free
9602.00.90.00	---Other	-	10.2%	10.2%	30%	6.5%
96.03	**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**					
9603.10	-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles					
9603.10.10.00	---Brooms	doz.	15%	17.5%	20%	11.5%
9603.10.20.00	---Brushes	doz.	11.3%	11.3%	40%	7.5%
	-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances					
9603.21.00.00	--Tooth brushes	doz.	11.3%	11.3%	40%	7.5%

TABLE 96.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 96-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9603.29.00.	--Other		11.3%	11.3%	40%	7.5%	
10	-----Shaving brushes	-					
20	-----Hair brushes	-					
30	-----Nail brushes	-					
90	-----Other toilet brushes	-					*
9603.30.00.	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics		10.8%	10.8%	35%	7%	*
10	-----Artists' brushes	doz.					
20	-----Writing brushes and similar brushes for the application of cosmetics	doz.					
9603.40	-Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers						
9603.40.10.00	---Paint rollers of textile materials	doz.	20%	25%	50%	Free	
9603.40.90.00	---Other	doz.	11.3%	11.3%	40%	7.5%	
9603.50	-Other brushes constituting parts of machines, appliances or vehicles						
9603.50.10.00	---Wire brushes for polishing or otherwise finishing metal	-	2.5%	9.2%	35%	2.5%	
9603.50.20.00	---Road or lawn sweeping type brushes and rotary brushes of a diameter not exceeding 1.5 m, for use with the tractors of subheading No. 8701.10, 8701.30 or 8701.90	-	Free	Free	35%	Free	*
9603.50.90.	---Other brushes constituting parts of machines, appliances or vehicules		11.3%	11.3%	40%	7.5%	*
10	-----For floor scrubbers or polishers	-					*
90	-----Other	-					
9603.90	-Other						
9603.90.10.00	---Brooms	doz.	15%	17.5%	20%	11.5%	
9603.90.20.00	---Hand-operated mechanical floor sweepers, not motorised	No.	10%	12.5%	30%	8%	
9603.90.30.	---Brushes; pipe cleaners; tufts of plastics		11.3%	11.3%	40%	7.5%	
10	-----Clothes brushes	doz.					
20	-----Shoe brushes	doz.					
30	-----Wire brushes	doz.					
90	-----Other	doz.					
	---Mops of textile materials						*
9603.90.41.00	----Of man-made textile materials	doz.	20%	25%	50%	-	*
9603.90.49.00	----Other	doz.	22.5%	22.5%	35%	-	*
9603.90.90.00	---Other	doz.	10.2%	10.2%	35%	6.5%	

TABLE 96.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
96.04							
9604.00.00.00	Hand sieves and hand riddles	No.	10%	10.2%	35%	6.5%	
96.05							
9605.00.00.	Travel sets for personal toilet, sewing or shoe or clothes cleaning		10.2%	10.2%	25%	6.5%	
10	-----For personal toilet	No.					
90	-----Other	No.					
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.						
9606.10.00.00	-Press-fasteners, snap-fasteners and press-studs and parts therefor	-	11.3%	11.3%	30%	7.5%	
	-Buttons						
9606.21	--Of plastic, not covered with textile material						*
9606.21.10.00	---Of polyester, acrylic or casein resins	gross	12.6% and 5¢ /gross	12.6% and 5¢ /gross	35% and 5¢ /gross	8% and 3.3¢ /gross	*
9606.21.90.00	---Other	gross	12.7% and 5¢ /gross	12.7% and 5¢ /gross	35% and 5¢ /gross	8% and 3.3¢ /gross	*
9606.22.00.00	--Of base metal, not covered with textile material	gross	12.6% and 5¢ /gross	12.6% and 5¢ /gross	35% and 5¢ /gross	8% and 3.3¢ /gross	
9606.29.00.00	--Other	gross	12.6% and 5¢ /gross	12.6% and 5¢ /gross	35% and 5¢ /gross	8% and 3.3¢ /gross	
9606.30.00.	-Button moulds and other parts of buttons; button blanks		11.6%	11.6%	35%	7.5%	*
10	-----Button moulds and other parts of buttons	gross					
20	-----Button blanks	gross					
96.07	Slide fasteners and parts thereof.						
	-Slide fasteners						
9607.11.00.00	--Fitted with chain scoops of base metal	-	17.5%	17.5%	40%	11.5%	
9607.19.00.00	--Other	-	17.5%	17.5%	40%	11.5%	

TABLE 96.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 96-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9607.20	-Parts						*
9607.20.10.00	---Of man-made or glass fibres, not containing wool or hair	-	20%	25%	50%	-	*
9607.20.80.00	---Of other textile materials	-	22.5%	22.5%	35%	-	*
9607.20.90.00	---Of other materials	-	15%	17.5%	25%	11.5%	*
96.08	**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating styles; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.**						
9608.10.00.00	-Ball point pens	doz.	11.3%	11.3%	27.5%	7.5%	
9608.20.00.	-Felt tipped and other porous-tipped pens and markers		11.3%	11.3%	27.5%	7.5%	
10	-----Fine tip	doz.					
90	-----Other	doz.					
	-Fountain pens, stylograph pens and other pens						
9608.31.00.00	--Indian ink drawing pens	doz.	11.3%	11.3%	27.5%	7.5%	
9608.39.00.00	--Other	doz.	11.3%	11.3%	27.5%	7.5%	
9608.40.00.00	-Propelling or sliding pencils	doz.	10%	11.3%	35%	7.5%	
9608.50.00.00	-Sets of articles from two or more of the foregoing subheadings	No.	11.3%	11.3%	27.5%	7.5%	
9608.60.00.00	-Refills for ball point pens, comprising the ball point and ink-reservoir	M	11.3%	11.3%	30%	7.5%	
	-Other						
9608.91.00.00	--Pen nibs and nib points	-	Free	8%	27.5%	Free	
9608.99.00.00	--Other	-	11%	11%	35%	7%	*
96.09	**Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.**						
9609.10.00.	-Pencils and crayons, with leads encased in a rigid sheath		10%	11.3%	35%	7.5%	

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9609.10.00.10	-----With black lead	gross					
(cont.) 20	-----With other coloured lead	gross					*
9609.20.00.	-Pencil leads, black or coloured		9.2%	9.2%	25%	6%	
	-----For mechanical pencils						
11	------Black	-					
12	------Coloured	-					
	-----For non-mechanical pencils						
21	------Black	-					
22	------Coloured	-					
9609.90.00.00	-Other	-	10%	11.3%	35%	7.5%	
96.10							
9610.00.00.00	**Slates and boards, with writing or drawing surfaces, whether or not framed**	-	Free	6.8%	25%	Free	
96.11							
9611.00.00.00	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks**	-	10.2%	10.2%	45%	6.5%	
96.12	**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.**						
9612.10	-Ribbons						*
9612.10.10.00	---Of man-made fibres	-	20%	25%	50%	-	*
9612.10.90.00	---Other	-	13.6%	13.6%	30%	9%	*
9612.20.00.00	-Ink-pads	-	13.6%	13.6%	30%	9%	*
96.13	**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.**						
9613.10.00.00	-Pocket lighters, gas fuelled, non-refillable	No.	10.2%	10.2%	25%	6.5%	

TABLE 96.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
9613.20.00.00	-Pocket lighters, gas fuelled, refillable	No.	15%	15%	45%	10%	*
9613.30.00.00	-Table lighters	No.	15%	15%	45%	10%	*
9613.80.00.00	-Other lighters	No.	15%	15%	45%	10%	*
9613.90.00.00	-Parts	-	10.2%	10.2%	45%	6.5%	
96.14	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**						
9614.10.00.00	-Roughly shaped blocks of wood or root, for the manufacture of pipes	-	Free	Free	25%	Free	
9614.20	-Pipes and pipe bowls						
9614.20.10.00	---Meerschaum pipes, excluding those composed in part of briar wood	doz.	Free	Free	35%	Free	*
9614.20.90.	---Other pipes and pipe bowls		10.2%	10.2%	35%	6.5%	*
	-----Pipes						
11	------Of briar wood	doz.					
19	------Other pipes	doz.					*
20	-----Pipe bowls	doz.					
9614.90.00.00	-Other	-	11.3%	11.3%	35%	7.5%	
96.15	**Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.**						
	-Combs, hair-slides and the like						
9615.11.00.	--Of hard rubber or plastics		10%	11.3%	30%	7.5%	
10	-----Combs	-					
20	-----Hair-slides and the like	-					
9615.19.00.	--Other		10%	11.3%	30%	7.5%	
10	-----Combs	-					
20	-----Hair-slides and the like	-					
9615.90.00.00	-Other	-	13.6%	13.6%	30%	9%	*

TABLE 96.2: (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 96-9

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.						
9616.10.00.00	-Scent sprays and similar toilet sprays, and mounts and heads therefor . . .	-	13.6%	13.6%	30%	9%	*
9616.20	-Powder-puffs and pads for the application of cosmetics or toilet preparations						*
9616.20.10.00	---Of man-made fibres	-	20%	25%	50%	-	*
9616.20.90.00	---Other	-	22.5%	22.5%	35%	-	*
96.17							
9617.00.00.	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners		11.6%	11.6%	35%	7.5%	*
10	-----Vacuum flasks and other vacuum vessels	No.					
90	-----Parts	-					
96.18							
9618.00.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	-	13.5%	13.5%	45%	9%	

CHAPTER 96

APPENDIX

Chapter 96

MISCELLANEOUS MANUFACTURED ARTICLES

Notes.

1. This Chapter does not cover:

   (a) Pencils for cosmetic or toilet uses (Chapter 33);

   (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

   (c) Imitation jewellery (heading No. 71.17);

   (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;

   (f) Articles of Chapter 90 (for example, spectacle frames (heading No. 90.03), mathematical drawing pens (heading No. 90.17), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading No. 90.18));

   (g) Articles of Chapter 91 (for example, clock or watch cases);

   (h) Musical instruments or parts or accessories thereof (Chapter 92);

   (ij) Articles of Chapter 93 (arms and parts thereof);

   (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

   (l) Articles of Chapter 95 (toys, games, sports requisites); or

   (m) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading No. 96.02 the expression "vegetable or mineral carving material" means:

   (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

   (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading No. 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than heading Nos. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, heading Nos. 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
96.01		**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**					
9601.10.00	00	-Worked ivory and articles of ivory.....	-	Free	Free	25%	Free
9601.90.00	00	-Other..................................	-	10.2%	10.2%	30%	6.5%
96.02							
9602.00		**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 35.03) and articles of unhardened gelatin.**					
9602.00.10	00	---Gelatin capsules for pharmaceutical products; artificial honeycombs.	-	Free	Free	7.5%	Free
9602.00.90	00	---Other.............................	-	10.2%	10.2%	30%	6.5%
96.03		**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**					
9603.10		-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles					
9603.10.10	00	---Brooms................................	Doz	15%	17.5%	20%	11.5%
9603.10.20	00	---Brushes...............................	Doz	11.3%	11.3%	40%	7.5%
		-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:					
9603.21.00	00	--Tooth brushes..........................	Doz	11.3%	11.3%	40%	7.5%
9603.29.00		--Other..................................		11.3%	11.3%	40%	7.5%
	10	-----*Shaving brushes*...................	-				
	20	-----*Hair brushes*......................	-				
	30	-----*Nail brushes*......................	-				
	90	-----*Other*.............................	-				
9603.30.00		-Artists' brushes, writing brushes and similar brushes for the application of cosmetics..............................		10.7%	10.7%	35%	7%
	10	-----*Artists' brushes*..................	Doz				
	20	-----*Writing brushes and similar brushes for the application of cosmetics*........................	Doz				
9603.40		-Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers					
9603.40.10	00	---Paint rollers of textile materials...	Doz	20%	25%	50%	Free
9603.40.90	00	---Other.................................	Doz	11.3%	11.3%	40%	7.5%

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9603.50		-Other brushes constituting parts of machines, appliances or vehicles					
9603.50.10	00	---Wire brushes for polishing or otherwise finishing metal	-	2.5%	9.2%	35%	2.5%
9603.50.20	00	---Road sweeping and lawn sweeping types or rotary brooms of a diameter not exceeding 1.5 metres, for use with the tractors of heading No. 87.01 other than those tractors of subheading No. 8701.20	-	Free	Free	35%	Free
9603.50.90		---Other		11.3%	11.3%	40%	7.5%
	10	-----*For floor scrubbers and polishers*	-				
	90	-----*Other*	-				
9603.90		-Other					
9603.90.10	00	---Brooms	Doz	15%	17.5%	20%	11.5%
9603.90.20	00	---Hand-operated mechanical floor sweepers, not motorized	No	10%	12.5%	30%	8%
9603.90.30		---Brushes; pipe cleaners; tufts of plastics		11.3%	11.3%	40%	7.5%
	10	-----*Clothes brushes*	Doz				
	20	-----*Shoe brushes*	Doz				
	30	-----*Wire brushes*	Doz				
	90	-----*Other*	Doz				
9603.90.40	00	---Mops of textile materials	Doz	22.5%	22.5%	35%	-
9603.90.90	00	---Other	Doz	10.2%	10.2%	35%	6.5%
96.04							
9604.00.00	00	**Hand sieves and hand riddles**	No	10%	10.2%	35%	6.5%
96.05							
9605.00.00		**Travel sets for personal toilet, sewing or shoe or clothes cleaning**		10.2%	10.2%	25%	6.5%
	10	-----*For personal toilet*	No				
	90	-----*Other*	No				
96.06		**Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.**					
9606.10.00	00	-Press-fasteners, snap-fasteners and press-studs and parts therefor	-	11.3%	11.3%	30%	7.5%
		-Buttons:					
9606.21.00	00	--Of plastics, not covered with textile material	gr	12.6% and 5¢/gr	12.6% and 5¢/gr	35% and 5¢/gr	8% and 3.3¢ /gr
9606.22.00	00	--Of base metal, not covered with textile material	gr	12.6% and 5¢/gr	12.6% and 5¢/gr	35% and 5¢/gr	8% and 3.3¢ /gr
9606.29.00	00	--Other	gr	12.6% and 5¢/gr	12.6% and 5¢/gr	35% and 5¢/gr	8% and 3.3¢ /gr
9606.30.00		-Button moulds and other parts of buttons; button blanks		11.5%	11.5%	35%	7.5%
	10	-----*Button moulds and other parts of buttons*	gr				
	20	-----*Button blanks*	gr				

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
96.07		**Slide fasteners and parts thereof.**					
		-Slide fasteners:					
9607.11.00	00	--Fitted with chain scoops of base metal	-	17.5%	17.5%	40%	11.5%
9607.19.00	00	--Other	-	17.5%	17.5%	40%	11.5%
9607.20.00	00	-Parts	-	15%	17.5%	25%	11.5%
96.08		**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.**					
9608.10.00	00	-Ball point pens	Doz	11.3%	11.3%	27.5%	7.5%
9608.20.00		-Felt tipped and other porous-tipped pens and markers		11.3%	11.3%	27.5%	7.5%
	10	-----*Fine tip*	Doz				
	90	-----*Other*	Doz				
		-Fountain pens, stylograph pens and other pens:					
9608.31.00	00	--Indian ink drawing pens	Doz	11.3%	11.3%	27.5%	7.5%
9608.39.00	00	--Other	Doz	11.3%	11.3%	27.5%	7.5%
9608.40.00	00	-Propelling or sliding pencils	Doz	10%	11.3%	35%	7.5%
9608.50.00	00	-Sets of articles from two or more of the foregoing subheadings	No	11.3%	11.3%	27.5%	7.5%
9608.60.00	00	-Refills for ball point pens, comprising the ball point and ink-reservoir	M	11.3%	11.3%	30%	7.5%
		-Other:					
9608.91.00	00	--Pen nibs and nib points	-	Free	8%	27.5%	Free
9608.99.00	00	--Other	-	10.9%	10.9%	35%	7%
96.09		**Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.**					
9609.10.00		-Pencils and crayons, with leads encased in a rigid sheath		10%	11.3%	35%	7.5%
	10	-----*With black lead*	gr				
	20	-----*With coloured lead*	gr				
9609.20.00		-Pencil leads, black or coloured		9.2%	9.2%	25%	6%
		-----*For mechanical pencils:*					
	11	------*Black*	-				
	12	------*Coloured*	-				
		-----*For non-mechanical pencils:*					
	21	------*Black*	-				
	22	------*Coloured*	-				
9609.90.00	00	-Other	-	10%	11.3%	35%	7.5%
96.10							
9610.00.00	**00**	**Slates and boards, with writing or drawing surfaces, whether or not framed.**	-	Free	6.8%	25%	Free

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
96.11							
9611.00.00	**00**	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks......................**	-	10.2%	10.2%	45%	6.5%
96.12		**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.**					
9612.10.00	00	-Ribbons..............................	-	13.5%	13.5%	30%	9%
9612.20.00	00	-Ink-pads.............................	-	13.5%	13.5%	30%	9%
96.13		**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.**					
9613.10.00	00	-Pocket lighters, gas fuelled, non-refillable........................	No	10.2%	10.2%	25%	6.5%
9613.20.00	00	-Pocket lighters, gas fuelled, refillable............................	No	11.6%	11.6%	30%	7.5%
9613.30.00	00	-Table lighters.......................	No	15%	15%	45%	10%
9613.80.00	00	-Other lighters.......................	No	11.6%	11.6%	30%	7.5%
9613.90.00	00	-Parts................................	-	10.2%	10.2%	45%	6.5%
96.14		**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**					
9614.10.00	00	-Roughly shaped blocks of wood or root, for the manufacture of pipes...........	-	Free	Free	25%	Free
9614.20		-Pipes and pipe bowls					
9614.20.10	00	---Meerschaum pipes, not including those composed in part of briar wood.	Doz	Free	Free	35%	Free
9614.20.90		---Other..............................		10.2%	10.2%	35%	6.5%
		-----Pipes:					
	11	*------Of briar wood.....................*	Doz				
	19	*------Other.............................*	Doz				
	20	*-----Pipe bowls.........................*	Doz				
9614.90.00	00	-Other................................	-	11.3%	11.3%	35%	7.5%
96.15		**Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.**					
		-Combs, hair-slides and the like:					
9615.11.00		--Of hard rubber or plastics............		10%	11.3%	30%	7.5%
	10	*-----Combs..............................*	-				
	20	*-----Hair-slides and the like..........*	-				

APPENDIX 1: (CONCL.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
9615.19.00		--Other		10%	11.3%	30%	7.5%
	10	-----*Combs*	-				
	20	-----*Hair-slides and the like*	-				
9615.90.00	00	-Other	-	13.5%	13.5%	30%	9%
96.16		**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.**					
9616.10.00	00	-Scent sprays and similar toilet sprays, and mounts and heads therefor	-	13.5%	13.5%	30%	9%
9616.20.00	00	-Powder-puffs and pads for the application of cosmetics or toilet preparations	-	22.5%	22.5%	35%	-
96.17							
9617.00.00		**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners**		11.5%	11.5%	35%	7.5%
	10	-----*Vacuum flasks and other vacuum vessels*	No				
	90	-----*Parts*	-				
96.18							
9618.00.00	00	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing**	-	13.5%	13.5%	45%	9%

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Section XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

(No Legal Notes were received and no Canadian Legal Notes are recommended for this Section)

REPORT FOR

CHAPTER 97

CHAPTER 97

Works of Art, Collectors' Pieces and Antiques

A. Introduction

Proposed Chapter 97 incorporates, in whole or in part, 12 items of the *Customs Tariff*, as listed below:

*34805-1	Sculptures in any material ... prepared in Canada ...
36000-1	Coin of any metal ... for use as currency ... by any government
69200-1	Coins or medals for collections
69202-1	Postage ... and other official stamps ... philatelic covers
69305-1	Articles imported ... for public museums, public libraries ...
69315-1	Articles ... produced more than 50 years prior to ... importation
69325-1	Radio ... sets ... produced more than 30 years prior to ... entry
69330-1	Goods produced in Canada ... more than 25 years prior to ... entry
	Original sculptures and ... replicas made from an original work ...:
69515-1	The production ... of artists ... not less than $75 each
69516-1	... of artists ... domiciled in Canada ... temporarily abroad ...
69520-1	Original paintings, drawings ... engravings ... other listed goods
69900-1	Botanical and entomological specimens...for universities...museums

B. The Board's Analysis and Recommendations

Heading No. 97.01

The specified works of art of heading No. 97.01 are identical to those of the initial provision of tariff item 69520-1, namely "Original *paintings*, *drawings*, *collages* and *pastels* by artists; ...". Therefore, there is no problem with provision alignment as the specific works are common to both nomenclatures.

There are, however, two additional qualifications of this 69520-1 provision that are not applicable to heading No. 97.01, either at the legal level or in the supporting Explanatory Notes. First of all, 69520-1 uses the term "original" the dictionary definition of which is: "works which are unique, creative, not a duplicate of any other, executed entirely by hand and controlled by the artist from conception to completion". Heading No. 97.01 does not incorporate such a qualification but does specify that the work must be "executed entirely by hand". Second, item 69520-1 is further restricted by the qualification "by artists"; no such restriction is provided in heading No. 97.01. Current tariff administration defines the term artist as "a person recognized as such by his peers".

---

* Indicates that goods under the present tariff item are classified only to this Chapter.

It is evident, based on the above, that the scope of heading No. 97.01 has broader coverage than that of the 69520-1 provision with respect to "originality" and "by artists" restrictions. The single common factor is the need for a work of art to be "executed entirely by hand". Consequently, such works which are not admissible, i.e. do not satisfy both of the qualifications, are classified under tariff item 18000-1, as pictures n.o.p., at 11.3 p.c. MFN.

(a) In view of the foregoing, the Board recommends the following tariff subdivision structure which maintains present MFN rates:

Delete the rates of duty under 9701.10.00 and add the following:

			MFN Rate
9701.10	-Paintings, drawings and pastels		
9701.10.10.	---Originals by artists		Free
10	-----Paintings	No.	
20	-----Drawings	No.	
30	-----Pastels	No.	
9701.10.90.00	---Other	No.	11.3%

(b) As the previously noted criteria apply equally to the collages of this heading as well as tariff item 69520-1, the Board recommends the following for purposes of structural alignment with (a) above:

Delete the rates of duty under 9701.90.00.00 and add the following:

			MFN Rate
9701.90	-Other		
9701.90.10.00	---Originals by artists	No.	Free
9701.90.90.00	---Other	No.	11.3%

Heading No. 97.02

A joint brief from The Professional Art Dealers Association of Canada and the Canadian Artists' Representation (Le Front des Artistes Canadiens) raised some questions regarding the scope, or coverage, of the nomenclature contained in Chapter 97 compared with that in existing items of the Customs Tariff. The scope of some of the draft Schedule items is sometimes broader than in existing tariff provisions and, in other instances, narrower.

The aforementioned brief sought clarification respecting "original serigraphs or silkscreens" which, it was contended, should fall under heading No. 97.02. Serigraphs or silkscreens were described, in this submission, as entailing "a stencil process or blockout that defines and controls the application of ink or colour through a screen by means of a squeegee". This operation was also described as "executed by hand and does not include ... any mechanical or photo-mechanical process". It should be noted that "serigraphs" are specifically identified as follows under present tariff item 69520-1, which provides free entry for:

> "... Serigraphs and photographic or photomechanical representations, numbered and signed by the artist or, under regulations by the Minister, authenticated by or on behalf of the artist ..."

The Board agrees with the position of the art dealers/artists and is of the view that serigraphs can be regarded as "original prints" classified under heading No. 97.02 (Original engravings, prints and lithographs). Serigraphs now enter duty free although, as indicated above, certain conditions are specified respecting authentication.

Furthermore, the Board has concluded that this heading is equivalent to the third provision of item 69520-1, in part, although etchings and woodcuts are not specifically named in the heading. However, for purposes of HS conversion, the provision for original engravings of item 69520-1 and of this heading is deemed to include such works.

Contrary to heading No. 97.01 above, the terms "original", "by artists" and "wholly executed by hand" are common to both the Customs Tariff and HS nomenclature. While these terms are not used in the text of heading No. 97.02, they are evident in Note 2 to Chapter 97, which defines for legal purposes the scope and terms of the heading.

There is one additional qualification that must be met, however, before these specified works of art are admissible under tariff item 69520-1 which is not a condition of heading No. 97.02. This restriction states that works have to be "... signed by the artist or ... authenticated by or on behalf of the artist". Works not meeting this requirement are classified under tariff item 18000-1.

Although it is evident that the works of art of heading No. 97.02 and the third and fourth (in part) provisions of item 69520-1 are equivalent, the general scope of the heading is broader as there is no requirement that stipulates or demands the "authenticity" criteria of tariff item 69520-1. It may, however, be argued that such a requirement is implied. While the present tariff item contains the clause, "under Regulations by the Minister", no such regulations have been issued and this reference can be dropped.

Consequently, the Board recommends the following tariff subdivisions under this heading:

Delete the rates of duty under 9702.00.00.00 and add the following:

			MFN Rate
97.02	Original engravings, prints and lithographs.		
9702.00.10.00	---Original engravings (including original etchings and woodcuts), prints (including serigraphs) and lithographs; all the foregoing to be signed by the artist or authenticated by or on behalf of the artist	No.	Free
9702.00.90.00	---Other	No.	11.3%

The art dealers/artists' brief also touches on another difficulty concerning classification in this Chapter. The Explanatory Notes to Chapter 97 make it clear that heading No. 97.01 includes only paintings, etc. "executed entirely by hand" and that heading No. 97.02 excludes "any mechanical or photomechanical process". This Chapter thus excludes in toto works of art if processed in whole or in part by photographic means. In contrast, under tariff item 69520-1 free entry applies to "photographic or photomechanical representations, numbered and signed by the artist or ... authenticated by or on behalf of the artist". In this instance, not all the goods presently classified to tariff item 69520-1 are covered by the provisions of Chapter 97.(1) Given the HS convention it is not possible to broaden any heading in Chapter 97 to include "photographic representations" and the like. However, the Board is of the view that an appropriate provision is warranted in the HS to restore the duty free status of certain goods now in tariff item 69520-1. The following recommendation(2) is therefore made respecting Chapter 49:

Add the following to tariff line 4911.91.10:

		MFN Rate
...; photographic or photomechanical representations, numbered and signed by the artist or numbered and otherwise authenticated by or on behalf of the artist	-	Free

This brief also requested the Board to consider those art forms which incorporate "the new technologies" (e.g., xerography) into the creative process. That proposal would change the present scope of "original" works of art and it and similar proposals made in the brief are not felt to be within the Board's mandate. However, the issues raised are brought to the Minister's attention.

---

(1) Insomuch as photographic and like works of art cannot be classified to Chapter 97 they would be classified to tariff line 4911.91.90 at 11.3%, whereas free entry now pertains.

(2) This recommendation is included in Volume III, Final Recommendations, Chapters 1 to 67.

Heading No. 97.03

The provision in the HS for "original sculptures and statuary, in any material" (heading No. 97.03) encompasses all imports under present tariff items 69515-1 and 69516-1, and these imports account for the bulk of total trade allocated to this heading. The Board recommends changes to the tariff subdivision of this heading so that they align more closely with the present provisions. The preamble in the Customs Tariff to tariff items 69515-1 and 69516-1 states, with reference to original sculptures and statuary, "including the first twelve replicas made from an original work or model". The Customs Tariff therefore permits the first twelve replicas to be regarded as "original". On the other hand, the Explanatory Notes to heading No. 97.03 are broader in scope, stating that copies of statuary can be deemed original although "only rarely does the total number of replicas exceed twelve". The Board is of the opinion that the number of replicas should, without any ambiguity, be restricted to twelve only. To maintain this existing provision of the Customs Tariff the Board recommends a Canadian Legal Note 1 to this Chapter, as follows:

> For the purposes of heading No. 97.03 the term "original", as it relates to sculptures and statuary, refers to only the first twelve replicas.

Heading No. 97.06

Consequent to the Board's review of Chapter 97, some other changes to the draft Schedule are felt to be necessary. These also focus on the scope of present provisions compared to the HS nomenclature and concern the conversion of present tariff items 69315-1, 69325-1, 69330-1, 69515-1, 69516-1 and 69520-1.

Under heading No. 97.06, antiques are defined as being "of an age exceeding one hundred years". However, present tariff item 69315-1 covers articles "... produced more than fifty years prior to the date of importation ...", which is the provision under which a wide range of goods, generally regarded as antiques, are admitted free of duty. It is readily apparent that heading No. 97.06 does not encompass articles of more than 50 years old but less than 100 years old, but only articles which are over 100 years old. Such goods may come under heading No. 97.05 as collections or collectibles, or under heading Nos. 97.01 and 97.03 as paintings, drawings, sculptures or works of art. The cross-reference data indicate, however, that some articles, when 51 to 100 years of age, encompassed by tariff item 69315-1, at Free, are covered under Chapters 57, 84, 92 and 94 at rates of duty ranging from 6.8% to 15% MFN.

The structure of Chapter 97 does not provide specifically for the inclusion of articles (antiques) as at present defined by the 50-year criterion because heading No. 97.06 is restricted to goods of an age exceeding 100 years. Therefore, the Board recommends the following addition to the Supplementary Annex:

		MFN Rate
Articles (other than spirits or wines) of an age exceeding 50 years but not exceeding 100 years prior to the date of importation, under such proof of age as may be prescribed by the Minister	-	Free

"Radio receiving sets, speakers and earphones ... produced more than thirty years prior to the date of entry ..." now entering under tariff item 69325-1 will only fall under heading No. 97.06, at Free, if over 100 years old. There were no such imports in 1980-82. Sets of an age exceeding 30 years, but less than 100 years, are not covered by heading No. 97.06. However, sets, speakers, etc., in that age category can enter under heading No. 97.05 (as collectors' pieces of historical interest). More likely, they will fall under subheadings, such as Nos. 8527.11, 8527.19, 8527.21 and 8527.29, where the MFN rate is also Free. This would coincide with their coverage under present tariff items 44533-2 and 44533-3 as domestic radio receiving sets and such sets for motor vehicles. There was no trade under tariff item 69325-1 for the base period 1980-82.

The Board recommends, on a provisional basis, that the wording of tariff item 69325-1 be included as an item in the Supplementary Annex. As outlined here, the goods now classified to this tariff item would in any event enter duty free under the draft Schedule and the existing 30-year stipulation appears redundant. It is possible, pending the Board's further review of all Annex items as scheduled in Phase V, that such provision can be omitted entirely.

Similar observations pertain to present tariff item 69330-1 which reads "Goods produced in Canada more than twenty-five years prior to the date of entry for consumption ..."(1) The cross-reference indicates no trade at present under this tariff item, and although some of the goods could enter under heading No. 97.05, it is more likely that they fall elsewhere in the draft Schedule. Pending further review under Phase V, the Board recommends that tariff item 69330-1 should be provided for in the Annex, but on a provisional basis.

Table 97.1 which follows also indicates some minor nomenclature changes recommended for this Chapter.

---

(1) This item pertains to goods originally produced in Canada, exported, and subsequently imported.

Table 97.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
9705.00.00.90	-----Other collections and collectors' pieces . . . . Autres collections et spécimens pour collections	3
9706.00.00.90	-----Other antiques . . . . Autres objets d'antiquité	3

LEGAL NOTES RECOMMENDED BY THE BOARD

Chapter 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Legal Notes. *

1. This Chapter does not cover:

   (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);

   (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.07) except if they may be classifed in heading No. 97.06; or

   (c) Pearls, natural or cultured, or precious or semi-precious stones, (heading Nos. 71.01 to 71.03).

2. For the purposes of heading No. 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

   (b) Heading No. 97.06 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Canadian Legal Note. *

1. For the purposes of heading No. 97.03, the term "original", as it relates to sculptures and statuary, refers to only the first twelve replicas.

TABLE 97.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.						
9701.10	-Paintings, drawings and pastels						*
9701.10.10.	---Originals by artists		Free	Free	Free	Free	*
10	-----Paintings	No.					*
20	-----Drawings	No.					*
30	-----Pastels	No.					*
9701.10.90.00	---Other	No.	11.3%	11.3%	22.5%	Free	*
9701.90	-Other						*
9701.90.10.00	---Originals by artists	No.	Free	Free	Free	Free	*
9701.90.90.00	---Other	No.	11.3%	11.3%	22.5%	Free	*
97.02	Original engravings, prints and lithographs.						*
9702.00.10.00	---Original engravings (including original etchings and woodcuts), prints (including serigraphs) and lithographs; all the foregoing to be signed by the artist or authenticated by or on behalf of the artist	No.	Free	Free	Free	Free	*
9702.00.90.00	---Other	No.	11.3%	11.3%	22.5%	Free	*
97.03 9703.00.00.00	Original sculptures and statuary, in any material	No.	Free	Free	Free	Free	
97.04 9704.00.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined	-	Free	Free	Free	Free	

TABLE 97.2: (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
97.05 9705.00.00.	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest		Free	Free	Free	Free	
	-----Coins						
11	------Gold	-					
19	------Other	-					
20	-----Medals	-					
30	-----Botanical collections	-					
40	-----Mineralogical collections	-					
90	-----Other collections and collectors' pieces	-					*
97.06 9706.00.00.	Antiques of an age exceeding one hundred years		Free	Free	Free	Free	
10	-----Furniture	-					
20	-----Tableware	-					
90	-----Other antiques	-					*

CHAPTER 97

APPENDIX

Chapter 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Notes.

1. This Chapter does not cover:

   (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);

   (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.07) except if they may be classified in heading No. 97.06; or

   (c) Pearls, natural or cultured, or precious or semi-precious stones, (heading Nos. 71.01 to 71.03).

2. For the purpose of heading No. 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

   (b) Heading No. 97.06 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
97.01		**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.**					
9701.10.00		-Paintings, drawings and pastels........		Free	Free	Free	Free
	10	-----*Paintings*...........................	No				
	20	-----*Drawings*............................	No				
	30	-----*Pastels*.............................	No				
9701.90.00	00	-Other....................................	No	Free	Free	Free	Free
97.02							
9702.00.00	00	**Original engravings, prints and lithographs**............................	No	Free	Free	Free	Free
97.03							
9703.00.00	00	**Original sculptures and statuary, in any material**...........................	No	Free	Free	Free	Free
97.04							
9704.00.00	00	**Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined**................	-	Free	Free	Free	Free
97.05							
9705.00.00		**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest**....................		Free	Free	Free	Free
		-----*Coins:*					
	11	------*Gold*..............................	-				
	19	------*Other*.............................	-				
	20	-----*Medals*.............................	-				
	30	-----*Botanical collections*..............	-				
	40	-----*Mineralogical collections*..........	-				
	90	-----*Other*..............................	-				
97.06							
9706.00.00		**Antiques of an age exceeding one hundred years**...........................		Free	Free	Free	Free
	10	-----*Furniture*..........................	-				
	20	-----*Tableware*..........................	-				
	90	-----*Other*..............................	-				

CHAPTER 98

SPECIAL CLASSIFICATION PROVISIONS

CHAPTER 98

Special Classification Provisions

A. Introduction

The proposed Chapter 98 incorporates, in whole or in part, 30 items of the Customs Tariff, as listed below:

*17320-1	Single copies of books...for...review...sent to...universities...
*17325-1	Directories for free reference libraries
*17330-1	Books ... from ... libraries abroad; subject to return ... 60 days
*43600-1	Locomotives and railway passenger, baggage and freight cars ...
*69000-1	Clothing and books ... photographs ... not for the purpose of sale
*69005-1	Casual donations ... gifts to friends ... not exceed 40 dollars ...
*69203-1	Medals ... cups ... donated by persons or ... abroad ...
*69205-1	Articles presented...in recognition of the saving of human life...
*69210-1	Trophies of war ... for use as bona fide trophies ...
*69305-1	Articles ... for public museums ... as exhibits ...
*69530-1	Motion picture films ... as archives and for exhibition ...
*70000-1	Goods ... for ... display at a convention or a public exhibition ...
*70200-1	Vehicles ... engaged in ... transportation of passengers or ...
*70305-1	Baggage ... temporarily imported ... not a resident of Canada ...
*70306-1	Conveyances temporarily imported by a resident of Canada ...
	Goods ... acquired abroad by a resident of Canada ...:
*70310-1	Valued at not more than $100 ... not less than 48 hours
*70311-1	Valued at not more than $300 ... not less than seven days
*70312-1	Valued at not more than $300 ... not less than 48 hours
*70313-1	Valued at not more than $20 ... not less than 48 hours
*70320-1	Goods imported by ... Canadian Forces or ... Government ...
*70405-1	Apparel, wearing and ... household effects not merchandise ...
*70505-1	Goods ... imported by a settler for ... personal use ...
*70600-1	Articles for ... use of representatives foreign countries ...
*70700-1	Articles for the use of the Governor General
*70800-1	Arms, military stores ... of a British Commonwealth ...
*70805-1	Publications of the United Nations ...
*70810-1	Publications of the North Atlantic Treaty Organization ...
*70815-1	Arms, military stores ... imported by the Government of Canada ...
*70905-1	Goods ... the growth, produce or manufacture of Canada ...
*70910-1	Goods ... once been entered for consumption in Canada ...

Chapters 98 and 99 have been set aside by the Customs Co-operation Council and reserved for special use by the contracting parties to the HS Convention. Canada has elected to utilize Chapter 98 only at this time to provide for the maintenance of unique domestic tariff arrangements and coding of transactions, none of which enter into commerce.

Since the allocation of the thirty tariff items consigned to this Chapter were not incorporated in the cross references as originally received by the Board, a concordance is included as Table 1.

---

* Indicates that goods under the present item are classified only to this Chapter.

B. The Board's Analysis and Recommendations

No submissions were received regarding this Chapter. Consequently, the following is based on the Board's review.

This Chapter, in its present form, incorporates a number of amendments to the original draft. The Schedule for the Chapter reflects many of the preliminary proposals contained in the Staff Appraisal Report regarding Chapter 98 which was distributed to interested parties in mid-1986. This revised Chapter also includes appropriate tariff item amendments since the base-year period (1980-82) and subsequent editorial revisions as a result of the introduction of the new Customs Act, in November, 1986.

The initial version received by the Board included a number of provisions which duplicated those of the base tariff nomenclature. However, the Board notes that this duplication has now been eliminated. Similarly, certain existing tariff items have been consolidated into a single provision where appropriate, i.e., 69203-1, 69205-1 and 69210-1 have been combined into single tariff line 9816.00.00.

The preliminary staff appraisal also noted that proposed tariff line 9801.00.00 did not pertain to railway vehicles of 43600-1, namely, "Locomotives and railway cars owned by United States railway companies ...". This omission has been rectified by the addition of a reference in 9801.00.00 to the conveyances named in Chapter 86. Furthermore, the Board understands that when the HS comes into effect the existing qualifying provisions with respect to tariff item 43600-1 will be maintained and combined with those of 43700-1, through an Order in Council. Therefore, there is no need to carry them forward in 9801.00.00.

In the earlier Staff Appraisal Report, the Board noted that provision should be made for present tariff items 69620-1 and 69645-1. Tariff item 69620-1 allows free entry for films produced by government tourist bureaux or railway, airway or steamship companies, and item 69645-1 has a free rate for sound recordings "... sent unsolicited ... to a reviewer ... for bona fide review purposes". The Board recommends that these items be retained in the Annex.

Table 98.1

Chapter 98 Cross-References

Present Tariff Item	Proposed Tariff Item No.	Proposed Tariff Item No.	Present Tariff Item
17320-1	9812.00.00	9801.00.00	43600-1 (ex)
17325-1	9812.00.00		70200-1
17330-1	9812.00.00	9802.00.00	70306-1
43600-1 (ex)	9801.00.00	9803.00.00	70305-1
69000-1	9815.00.00	9804.10.00	70310-1
69005-1	9815.00.00	9804.20.00	70311-1
69203-1	9816.00.00	9804.30.00	70312-1
69205-1	9816.00.00	9804.40.00	70313-1
69210-1	9816.00.00	9805.00.00	70320-1
69305-1	9817.00.00	9806.00.00	70405-1
69530-1	9819.00.00	9807.00.00	70505-1
70000-1	9818.00.00	9808.00.00	70600-1
70200-1	9801.00.00	9809.00.00	70700-1
70305-1	9803.00.00	9810.00.00	70800-1
70306-1	9802.00.00	9811.00.00	70815-1
70310-1	9804.10.00	9812.00.00	17320-1
70311-1	9804.20.00		17325-1
70312-1	9804.30.00		17330-1
70313-1	9804.40.00		70805-1
70320-1	9805.00.00		70810-1
70405-1	9806.00.00	9813.00.00	70905-1
70505-1	9807.00.00	9814.00.00	70910-1
70600-1	9808.00.00	9815.00.00	69000-1
70700-1	9809.00.00		69005-1
70800-1	9810.00.00	9816.00.00	69203-1
70805-1	9812.00.00		69205-1
70810-1	9812.00.00		69210-1
70815-1	9811.00.00	9817.00.00	69305-1
70905-1	9813.00.00	9818.00.00	70000-1
70910-1	9814.00.00	9819.00.00	69530-1

LEGAL NOTES RECOMMENDED BY THE BOARD

Chapter 98

SPECIAL CLASSIFICATION PROVISIONS

Legal Notes.

1. The provisions of this Chapter are not subject to the rule of relative specificity in General Interpretative Rule 3(a). Articles which are described in any heading or subheading of this Chapter are classifiable in said heading or subheading if the conditions and requirements thereof and of any applicable regulations are met.

2. Goods entitled to entry under heading No. 98.01, 98.02, 98.03 or 98.04 shall be exempt from all imposts, notwithstanding the provisions of this or any other Act of Parliament.

3. For the purposes of heading Nos. 98.02 and 98.03, the Governor in Council may make regulations:

   (a) prescribing terms and conditions on which goods or conveyances may be imported and authorizing the Minister to set such terms and conditions in specified circumstances;

   (b) limiting the quantity of any class of goods that may be imported and authorizing the Minister to increase such limits in specified circumstances;

   (c) excluding any class of goods or conveyances from the operation of these headings;

   (d) limiting the length of the time that goods or conveyances imported may remain in Canada, limiting the use that may be made of such conveyances while they remain in Canada and authorizing the Minister to extend such time or use limits;

   (e) authorizing the Minister to require security for goods or conveyances imported and limiting the amount and type of security that may be required; and

   (f) defining the terms "resident" and "baggage".

4. For the purposes of heading No. 98.04:

   (a) notwithstanding the provisions of this or any other Act, the Minister by regulation may excuse a person from any requirement for making a written declaration or entry with respect to goods entitled to entry; and

   (b) the Governor in Council may, by order, on the recommendation of the Minister of Finance, reduce the maximum value of goods that are entitled to entry but every order made pursuant to this authority shall be published in the Canada Gazette, and shall cease to have force or effect with respect to the period following the 180th day from the date of its making or, if Parliament is not then sitting, the 15th day next thereafter that Parliament is sitting, unless not later than that day the order is approved by resolution adopted by both Houses of Parliament.

5. For the purposes of heading 98.05:

   (a) the provisions shall apply to alcoholic beverages not exceeding one and one-tenth litres and tobacco not exceeding fifty cigars, two hundred cigarettes and one kilogram of manufactured tobacco where they are included in the baggage accompanying the importer, and no exemption is being claimed in respect of alcoholic beverages or tobacco under another heading or subheading at the time of importation;

   (b) the Governor in Council may, by order, exempt in whole or in part, goods or classes of goods for any class of persons from any or all of the six-month ownership, possession or use requirements set out in this heading; and

   (c) Legal Note 2 shall apply except when:

      (i) any article entered which was acquired after March 31, 1977 by the person claiming the exemption hereunder and which has a value for duty as determined under the Customs Act of more than $10,000 is subject to the duties and taxes as otherwise prescribed on the amount of the value for duty in excess of $10,000; and

      (ii) any goods imported which are sold or otherwise disposed of within twelve months after importation are subject to the duties and taxes otherwise prescribed.

6. For the purposes of heading No. 98.06, the Minister shall be the sole authority as to whether goods or articles imported are entitled to the benefit of this heading or not.

7. For the purposes of heading No. 98.07, Legal Note 4(c)(ii) shall apply.

8. For the purposes of heading No. 98.08, the Governor in Council may withdraw the privileges granted in the case of a country which refuses to grant the same privileges to Canadian officials holding corresponding or equivalent posts in that country, and may also rescind any Order in Council withdrawing the privileges as aforesaid.

9. For the purposes of heading No. 98.10, the Governor in Council may prescribe regulations and may order that any of the privileges granted be withdrawn in cases where countries do not grant corresponding privileges to Canada.

10. For the purposes of heading Nos. 98.13 and 98.14:

    (a) goods on which a refund of duty or allowance of drawback has been made shall not be admitted to entry except upon payment of duties equal to the refund or drawback allowed;

    (b) goods manufactured in bond or under excise regulations in Canada and exported shall not be admitted to entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada; and

(c) The Minister, when satisfied that a quantity of containers in a usable condition has previously been exported from Canada, may by regulation permit the importation free of customs duty of a like quantity of similar containers which are not the growth, produce or manufacture of Canada.

11. For the purposes of heading No. 98.15, as it applies to gifts and donations other than for charitable purposes and notwithstanding the provisions of this or any other Act, the value for duty shall be reduced by forty dollars whenever the value of the donations of this heading exceeds forty dollars. Otherwise, the value for duty is determined under the Customs Act.

12. For the purposes of heading No. 98.16, the term "articles" does not include usual merchantable products nor medals, trophies or prizes which are regularly presented by organizations or business companies to their members, employees or representatives.

13. For the purposes of heading No. 98.18, the Minister may make regulations respecting the wharehousing and bonding of the goods of this heading.

Subheading Legal Notes.

1. For the purposes of subheading Nos. 9804.10, 9804.20 and 9804.30, notwithstanding the provisions of this or any other Act, the value for duty as otherwise determined under the Customs Act in the case of any goods described under these subheadings which, but for the fact that the value thereof exceeds the maximum value specified, would have been entitled to entry under one of these subheadings, shall be reduced by an amount equal to the value specified therein.

2. For the purposes of subheading No. 9804.10:

(a) goods may include alcoholic beverages not exceeding one and one-tenth litres, and tobacco not exceeding fifty cigars, two hundred cigarettes and one kilogram of manufactured tobacco; and

(b) the exemption granted shall not be claimed more often than once in each calendar quarter, that is in each quarterly period in a year beginning on January 1, April 1, July 1 and October 1, respectively.

3. For the purposes of subheading No. 9804.20:

(a) Subheading Legal Note 2 (a) of this Chapter shall apply;

(b) goods (other than alcoholic beverages, cigars, cigarettes and manufactured tobacco) acquired abroad may be entered although they are not included in the baggage accompanying the person if they are declared by the person at time of return to Canada;

(c) the exemption granted shall be extended only to a person who has been abroad for at least seven days. The Minister may specify by regulation the form and manner which establishes that a person has been abroad for at least seven days. Such form and manner may differ according to the country visited or the mode of travel used; and

(d) the exemption granted shall not be claimed more than once in a calendar year nor combined with an exemption under subheading No. 9804.10 with respect to the same trip abroad.

4. For the purposes of subheading No. 9804.30, goods shall not include those otherwise allowed duty-free entry into Canada, nor alcoholic beverages, cigars, cigarettes and manufactured tobacco.

5. For the purposes of subheading No. 9804.40:

(a) goods shall not include alcoholic beverages, cigars, cigarettes and manufactured tobacco; and

(b) the exemption granted shall be extended only to a person who, at time of return to Canada, is not entering goods under another subheading of heading No. 98.04.

TABLE 98.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
98.01 9801.00.00.00	Conveyances of Chapters 86, 87, 88 and 89, engaged in the international commercial transportation of passengers or goods, under such regulations for each mode of conveyance provided for in this heading as the Governor in Council may prescribe . .	-	Free	Free	Free	Free
98.02 9802.00.00.00	Conveyances of Chapters 87, 88 and 89, temporarily imported by a resident of Canada for use in the international, non-commercial transportation of that person and accompanying persons using the same conveyance	-	Free	Free	Free	Free
98.03 9803.00.00.00	Conveyances and baggage temporarily imported by a person who is not a resident of Canada for use by that person in Canada .	-	Free	Free	Free	Free
98.04	Goods acquired abroad by a resident or temporary resident of Canada or by a former resident who is returning to Canada to resume residence, for the personal or household use of that person or as souvenirs or gifts, but not bought on commission or as an accommodation for any other person or for sale, and declared by that person at time of return to Canada, under such regulations as the Minister may prescribe.					
9804.10.00.00	-Valued at not more than one hundred dollars and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than forty-eight hours	-	Free	Free	Free	Free
9804.20.00.00	-Valued at not more than three hundred dollars and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than seven days	-	Free	Free	Free	Free

TABLE 98.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 98-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
9804.30.00.00	-Valued at not more than three hundred dollars and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than forty-eight hours	-	20%	20%	25%	13%
9804.40.00.00	-Valued at not more than twenty dollars and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than twenty-four hours	-	Free	Free	Free	Free
98.05 9805.00.00.	**Goods imported by a member of the Canadian Forces or an employee of the Canadian Government, or by a former resident of Canada returning to Canada to resume residence therein, and acquired during an absence from Canada of not less than one year for personal or household use and actually owned by and in the possession and use of that person for at least six months prior to that person's return to Canada . .**		Free	Free	Free	Free
10	-----Goods imported by returning members of the Canadian Forces	-				
20	-----Goods imported by returning employees of the Canadian Government	-				
90	-----Goods imported by other returning former residents of Canada	-				
98.06 9806.00.00.00	**Personal and household effects of a resident of Canada dying abroad; personal and household effects received by a resident of Canada as a result or in anticipation of the death of a person who is not a resident of Canada; all the foregoing when given as a gift to a resident of Canada . . . .**	-	Free	Free	Free	Free
98.07 9807.00.00.	**Goods, as defined by regulations made by the Minister, imported by a settler for household or personal use, if actually owned by and in the possession and use of the settler before removal to Canada, under such regulations as the Minister may prescribe .**		Free	Free	Free	Free

TABLE 98.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
9807.00.00.10	-----Permanent summer residents' effects . .	-				
(cont.) 90	-----Other	-				
98.08 9808.00.00.00	Articles for the personal or official use of representatives of foreign countries and of Her Majesty's Governments, and for the personal use of their families, suites or support staff under regulations prescribed by the Governor in Council	-	Free	Free	Free	Free
98.09 9809.00.00.00	Articles for the use of the Governor General	-	Free	Free	Free	Free
98.10 9810.00.00.00	Arms, military stores, munitions of war and other goods the property of and to remain the property of a British Commonwealth country designated by the Governor in Council or of a foreign country that is a party to the North Atlantic Treaty and is designated by the Governor in Council; goods consigned to military service agencies and institutions designated by the Governor in Council where the goods are for the personal use of or consumption by nationals of countries designated under this heading who are employed in defence establishments of those countries in Canada . .	-	Free	Free	Free	Free
98.11 9811.00.00.00	Arms, military stores and munitions of war imported by the Government of Canada in replacement of or in anticipation or actual exchange for similar goods loaned to or exchanged with the governments of a British Commonwealth country or a foreign country designated by the Governor in Council under heading No. 98.10, under such regulations as the Minister may prescribe	-	Free	Free	Free	Free

TABLE 98.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs BP	MFN	Gen	GP
98.12 9812.00.00.00	Publications of the United Nations or the North Atlantic Treaty Organization or any of their specialized agencies; directories for free reference libraries; books received from free lending libraries abroad, subject to return under Customs supervision within sixty days; single copies of books for bona fide review purposes or when sent unsolicited and without charge to faculty members or universities or colleges, under such regulations as the Minister may prescribe	-	Free	Free	Free	Free
98.13 9813.00.00.	Goods, including containers or coverings filled or empty, the growth, produce or manufacture of Canada, after having been exported therefrom, if the goods are returned without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad, under such regulations as the Minister may prescribe		Free	Free	Free	Free
10	-----In shuttle service	-				
	-----Primary products					
21	------Food, beverages, feed and tobacco . .	-				
29	------Other	-				
30	-----Apparel and accessories	-				
	-----Machinery					
41	------General purpose, industrial	-				
42	------Material handling	-				
43	------Metalworking	-				
44	------Agricultural	-				
48	------Other, special purpose	-				
49	------Other	-				
	-----Motor vehicles					
51	------Tractors, including road tractors and lorries (trucks)	-				
59	------Other	-				
90	-----Other	-				

TABLE 98.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs BP	MFN	Gen	GP
98.14						
9814.00.00.	Goods, including containers or coverings filled or empty, which have once been entered for consumption in Canada and have been exported therefrom, if the goods are returned without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad, under such regulations as the Minister may prescribe		Free	Free	Free	Free
10	-----In shuttle service	-				
	-----Primary products					
21	------Food, beverages, feed and tobacco . .	-				
29	------Other	-				
30	-----Apparel and accessories	-				
	-----Machinery					
41	------General purpose, industrial	-				
42	------Material handling	-				
43	------Metalworking	-				
44	------Agricultural	-				
48	------Other, special purpose	-				
49	------Other	-				
	-----Motor vehicles					
51	------Tractors, including road tractors and lorries (trucks)	-				
59	------Other	-				
90	-----Other	-				
98.15						
9815.00.00.00	Donations of clothing and books sent abroad for charitable purposes; gifts brought into Canada personally by non-residents of Canada or donations sent from abroad, when the value thereof does not exceed forty dollars and not being advertising matter, tobacco or alcoholic beverages, under such regulations as the Minister may prescribe	-	Free	Free	Free	Free

TABLE 98.2: (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 98-10

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
98.16 9816.00.00.00	Medals, trophies and other articles, which have been bestowed or awarded by persons or organizations abroad as marks of honour or distinction, or which have been won abroad in bona fide competitions, or which have been donated by persons or organizations abroad for bestowal or award in Canada for such purposes, under such regulations as the Minister may prescribe	-	Free	Free	Free	Free
98.17 9817.00.00.00	Articles imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions as exhibits, under such regulations as the Minister may prescribe . . .	-	Free	Free	Free	Free
98.18 9818.00.00.00	Goods imported for a period not exceeding three months for the purpose of display at a convention or a public exhibition, held by an association not engaged in business of a private or commercial character, at which the goods of various manufacturers or producers are displayed	-	Free	Free	Free	Free
98.19 9819.00.00.00	Motion picture films and filmstrips, with or without sound recording, for deposit as archives and for exhibition without commercial purpose, under such regulations as the Minister may prescribe	-	Free	Free	Free	Free

CHAPTER 98

APPENDIX

Chapter 98

SPECIAL CLASSIFICATION PROVISIONS

Chapter Notes

1. The provisions of this Chapter are not subject to the rule of relative specificity in General Interpretative Rule 3(a). Articles which are described in any heading or subheading of this Chapter are classifiable in said heading or subheading if the conditions and requirements thereof and of any applicable regulations are met.

2. Goods entitled to entry under heading No. 98.01, 98.02, 98.03 or 98.04 shall be exempt from all imposts, notwithstanding the provisions of this or any other Act of Parliament.

3. For the purpose of heading Nos. 98.02 and 98.03, the Governor in Council may make regulations:

   (a) prescribing terms and conditions on which goods or conveyances may be imported and authorizing the Minister to set such terms and conditions in specified circumstances;

   (b) limiting the quantity of any class of goods that may be imported and authorizing the Minister to increase such limits in specified circumstances;

   (c) excluding any class of goods or conveyances from the operation of these headings;

   (d) limiting the length of the time that goods or conveyances imported may remain in Canada, limiting the use that may be made of such conveyances while they remain in Canada and authorizing the Minister to extend such time or use limits;

   (e) authorizing the Minister to require security for goods or conveyances imported and limiting the amount and type of security that may be required; and

   (f) defining the terms "resident" and "baggage".

4. For the purpose of heading No. 98.04:

   (a) notwithstanding the provisions of this or any other Act, the Minister by regulation may excuse a person from any requirement for making a written declaration or entry with respect to goods entitled to entry; and

   (b) the Governor in Council may, by order, on the recommendation of the Minister of Finance, reduce the maximum value of goods that are entitled to entry but every order made pursuant to this authority shall be published in the Canada Gazette, and shall cease to have force or effect with respect to the period following the 180th day from the date of its making or, if Parliament is not then sitting, the 15th day next thereafter that Parliament is sitting, unless not later than that day the order is approved by resolution adopted by both Houses of Parliament.

5. For the purpose of heading 98.05:

   (a) the provisions shall apply to alcoholic beverages not exceeding one and one-tenth litres and tobacco not exceeding fifty cigars, two hundred cigarettes and one kilogram of manufactured tobacco where they are included in the baggage accompanying the importer, and no exemption is being claimed in respect of alcoholic beverages or tobacco under another heading or subheading at the time of importation;

   (b) the Governor in Council may, by order, exempt in whole or in part, goods or classes of goods for any class of persons from any or all of the six-month ownership, possession or use requirements set out in this heading; and

   (c) Chapter Note 2 shall apply except when:

      (i) any article entered which was acquired after March 31, 1977 by the person claiming the exemption hereunder and which has a value for duty as determined under the Customs Act of more than $10,000 is subject to the duties and taxes as otherwise prescribed on the amount of the value for duty in excess of $10,000; and

      (ii) any goods imported which are sold or otherwise disposed of within twelve months after importation are subject to the duties and taxes otherwise prescribed.

6. For the purpose of heading No. 98.06, the Minister shall be the sole authority as to whether goods or articles imported are entitled to the benefit of this heading or not.

7. For the purpose of heading No. 98.07, Chapter Note 4(c)(ii) shall apply.

8. For the purpose of heading No. 98.08, the Governor in Council may withdraw the privileges granted in the case of a country which refuses to grant the same privileges to Canadian officials holding corresponding or equivalent posts in that country, and may also rescind any Order in Council withdrawing the privileges as aforesaid.

9. For the purpose of heading No. 98.10, the Governor in Council may prescribe regulations and may order that any of the privileges granted be withdrawn in cases where countries do not grant corresponding privileges to Canada.

10. For the purpose of heading Nos. 98.13 and 98.14:

   (a) goods on which a refund of duty or allowance of drawback has been made shall not be admitted to entry except upon payment of duties equal to the refund or drawback allowed;

   (b) goods manufactured in bond or under excise regulations in Canada and exported shall not be admitted to entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada; and

(c) The Minister, when satisfied that a quantity of containers in a usable condition has previously been exported from Canada, may by regulation permit the importation free of customs duty of a like quantity of similar containers which are not the growth, produce or manufacture of Canada.

11. For the purpose of heading No. 98.15, as it applies to gifts and donations other than for charitable purposes and notwithstanding the provisions of this or any other Act, the value for duty shall be reduced by forty dollars whenever the value of the donations of this heading exceeds forty dollars. Otherwise, the value for duty is determined under the Customs Act.

12. For the purpose of heading No. 98.16, the term "articles" does not include usual merchantable products nor medals, trophies or prizes which are regularly presented by organizations or business companies to their members, employees or representatives.

13. For the purpose of heading No. 98.18, the Minister may make regulations respecting the wharehousing and bonding of the goods of this heading.

Subheading Notes.

1. For the purpose of subheading Nos. 9804.10, 9804.20 and 9804.30, notwithstanding the provisions of this or any other Act, the value for duty as otherwise determined under the Customs Act in the case of any goods described under these subheadings which, but for the fact that the value thereof exceeds the maximum value specified, would have been entitled to entry under one of these subheadings, shall be reduced by an amount equal to the value specified therein.

2. For the purpose of subheading No. 9804.10:

   (a) goods may include alcoholic beverages not exceeding one and one-tenth litres, and tobacco not exceeding fifty cigars, two hundred cigarettes and one kilogram of manufactured tobacco; and

   (b) the exemption granted shall not be claimed more often than once in each calendar quarter, that is in each quarterly period in a year beginning on January 1, April 1, July 1 and October 1, respectively.

3. For the purpose of subheading No. 9804.20:

   (a) Subheading Note 2 (a) of this Chapter shall apply;

   (b) goods (other than alcoholic beverages, cigars, cigarettes and manufactured tobacco) acquired abroad may be entered although they are not included in the baggage accompanying the person if they are declared by the person at time of return to Canada;

   (c) the exemption granted shall be extended only to a person who has been abroad for at least seven days. The Minister may specify by regulation the form and manner which establishes that a person has been abroad for at least seven days. Such form and manner may differ according to the country visited or the mode of travel used; and

(d) the exemption granted shall not be claimed more than once in a calendar year nor combined with an exemption under subheading No. 9804.10 with respect to the same trip abroad.

4. For the purpose of subheading No. 9804.30, goods shall not include those otherwise allowed duty-free entry into Canada, nor alcoholic beverages, cigars, cigarettes and manufactured tobacco.

5. For the purpose of subheading No. 9804.40:

(a) goods shall not include alcoholic beverages, cigars, cigarettes and manufactured tobacco; and

(b) the exemption granted shall be extended only to a person who, at time of return to Canada, is not entering goods under another subheading of heading No. 98.04.

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
98.01 9801.00.00.00	Conveyances of Chapters 86, 87, 88 and 89, engaged in the international commercial transportation of passengers or goods, under such regulations for each mode of conveyance provided for in this heading as the Governor in Council may prescribe	-	Free	Free	Free	Free
98.02 9802.00.00.00	Conveyances of Chapters 87, 88 and 89, temporarily imported by a resident of Canada for use in the international, non-commercial transportation of that person and accompanying persons using the same conveyance	-	Free	Free	Free	Free
98.03 9803.00.00.00	Conveyances and baggage temporarily imported by a person who is not a resident of Canada for use by that person in Canada	-	Free	Free	Free	Free
98.04	Goods acquired abroad by a resident or temporary resident of Canada or by a former resident who is returning to Canada to resume residence, for the personal or household use of that person or as souvenirs or gifts, but not bought on commission or as an accommodation for any other person or for sale, and declared by that person at time of return to Canada, under such regulations as the Minister may prescribe.					
9804.10.00.00	-Valued at not more than one hundred dollars and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than forty-eight hours	-	Free	Free	Free	Free
9804.20.00.00	-Valued at not more than three hundred dollars and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than seven days	-	Free	Free	Free	Free

APPENDIX 1: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
9804.30.00.00	-Valued at not more than three hundred dollars and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than forty-eight hours	-	20%	20%	25%	13%
9804.40.00.00	-Valued at not more than twenty dollars and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than twenty-four hours	-	Free	Free	Free	Free
98.05 **9805.00.00.**	**Goods imported by a member of the Canadian Forces or an employee of the Canadian Government, or by a former resident of Canada returning to Canada to resume residence therein, and acquired during an absence from Canada of not less than one year for personal or household use and actually owned by and in the possession and use of that person for at least six months prior to that person's return to Canada . .**		Free	Free	Free	Free
10	-----Goods imported by returning members of the Canadian Forces	-				
20	-----Goods imported by returning employees of the Canadian Government	-				
90	-----Goods imported by other returning former residents of Canada	-				
98.06 **9806.00.00.00**	**Personal and household effects of a resident of Canada dying abroad; personal and household effects received by a resident of Canada as a result or in anticipation of the death of a person who is not a resident of Canada; all the foregoing when given as a gift to a resident of Canada . . . .**	-	Free	Free	Free	Free
98.07 **9807.00.00.**	**Goods, as defined by regulations made by the Minister, imported by a settler for household or personal use, if actually owned by and in the possession and use of the settler before removal to Canada, under such regulations as the Minister may prescribe .**		Free	Free	Free	Free

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
9807.00.00.10	-----Permanent summer residents' effects . .	-				
(cont.) 90	-----Other	-				
98.08 9808.00.00.00	Articles for the personal or official use of representatives of foreign countries and of Her Majesty's Governments, and for the personal use of their families, suites or support staff under regulations prescribed by the Governor in Council	-	Free	Free	Free	Free
98.09 9809.00.00.00	Articles for the use of the Governor General	-	Free	Free	Free	Free
98.10 9810.00.00.00	Arms, military stores, munitions of war and other goods the property of and to remain the property of a British Commonwealth country designated by the Governor in Council or of a foreign country that is a party to the North Atlantic Treaty and is designated by the Governor in Council; goods consigned to military service agencies and institutions designated by the Governor in Council where the goods are for the personal use of or consumption by nationals of countries designated under this heading who are employed in defence establishments of those countries in Canada . .	-	Free	Free	Free	Free
98.11 9811.00.00.00	Arms, military stores and munitions of war imported by the Government of Canada in replacement of or in anticipation or actual exchange for similar goods loaned to or exchanged with the governments of a British Commonwealth country or a foreign country designated by the Governor in Council under heading No. 98.10, under such regulations as the Minister may prescribe	-	Free	Free	Free	Free

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 98-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
98.12 9812.00.00.00	Publications of the United Nations or the North Atlantic Treaty Organization or any of their specialized agencies; directories for free reference libraries; books received from free lending libraries abroad, subject to return under Customs supervision within sixty days; single copies of books for bona fide review purposes or when sent unsolicited and without charge to faculty members or universities or colleges, under such regulations as the Minister may prescribe	-	Free	Free	Free	Free
98.13 9813.00.00.	Goods, including containers or coverings filled or empty, the growth, produce or manufacture of Canada, after having been exported therefrom, if the goods are returned without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad, under such regulations as the Minister may prescribe		Free	Free	Free	Free
10	-----In shuttle service	-				
	-----Primary products					
21	------Food, beverages, feed and tobacco . .	-				
29	------Other	-				
30	-----Apparel and accessories	-				
	-----Machinery					
41	------General purpose, industrial	-				
42	------Material handling	-				
43	------Metalworking	-				
44	------Agricultural	-				
48	------Other, special purpose	-				
49	------Other	-				
	-----Motor vehicles					
51	------Tractors, including road tractors and lorries (trucks)	-				
59	------Other	-				
90	-----Other	-				

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of Meas.	Tariffs BP	MFN	Gen	GP
98.14 9814.00.00.	Goods, including containers or coverings filled or empty, which have once been entered for consumption in Canada and have been exported therefrom, if the goods are returned without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad, under such regulations as the Minister may prescribe		Free	Free	Free	Free
10	-----In shuttle service	-				
	-----Primary products					
21	------Food, beverages, feed and tobacco	-				
29	------Other	-				
30	-----Apparel and accessories	-				
	-----Machinery					
41	------General purpose, industrial	-				
42	------Material handling	-				
43	------Metalworking	-				
44	------Agricultural	-				
48	------Other, special purpose	-				
49	------Other	-				
	-----Motor vehicles					
51	------Tractors, including road tractors and lorries (trucks)	-				
59	------Other	-				
90	-----Other	-				
98.15 9815.00.00.00	Donations of clothing and books sent abroad for charitable purposes; gifts brought into Canada personally by non-residents of Canada or donations sent from abroad, when the value thereof does not exceed forty dollars and not being advertising matter, tobacco or alcoholic beverages, under such regulations as the Minister may prescribe	-	Free	Free	Free	Free

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 98-10

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
98.16 9816.00.00.00	Medals, trophies and other articles, which have been bestowed or awarded by persons or organizations abroad as marks of honour or distinction, or which have been won abroad in bona fide competitions, or which have been donated by persons or organizations abroad for bestowal or award in Canada for such purposes, under such regulations as the Minister may prescribe	-	Free	Free	Free	Free
98.17 9817.00.00.00	Articles imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions as exhibits, under such regulations as the Minister may prescribe . . .	-	Free	Free	Free	Free
98.18 9818.00.00.00	Goods imported for a period not exceeding three months for the purpose of display at a convention or a public exhibition, held by an association not engaged in business of a private or commercial character, at which the goods of various manufacturers or producers are displayed	-	Free	Free	Free	Free
98.19 9819.00.00.00	Motion picture films and filmstrips, with or without sound recording, for deposit as archives and for exhibition without commercial purpose, under such regulations as the Minister may prescribe	-	Free	Free	Free	Free